

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Metabangah, and Jellinghee Rivers for the week ending Friday, the 13th December 1878.

Name of Rivers.	Least depth of water.	REMARKS.
BRAGHUTTEE.		
Pl. I.		
Entrance below Joyrampore		closed.
Thence to Noorpore Junction.		
Entrance below Chourasain...	11 0	
Thence to Noorpore Junction, 6 miles.	8 0	
Thence to Jungipore, 9 miles	3 0	Gorakhpur.
From Jungipore to Berhampore, 47 miles.	3 0	Lalbagh and Patainapahore.
From Berhampore to Cutwa, 50 miles.	3 0	Masampore.
From Cutwa to Nuddea, 46 miles.	3 0	Dewansunge.

MATABANGAH.

Entrance	... 5 0	
Thence to Tatarparah	2 0	Tatarparah.
From Tatarparah to Hat Bolia.	2 0	Dewansunge.
From Hat Bolia to Boalmaree.	3 0	Vraugharee.
From Boalmaree to Alickdeah.	4 0	Shahmarae.
From Alickdeah to Kissen-	4 0	Cheodanapahunge.

JELLINGHEE AND BYRUB.

Entrance of Jellinghee from the Ganges.	... } closed.	
Thence to Junction with the Byrub.	... }	
Entrance of Byrub from the Ganga.	6 0	
Thence to Junction with the Jellinghee.	3 0	Porojapore.
From Junction of Byrub and Jellinghee to Teakkatta.	3 0	Junction.
From Teakkatta to Nuddea...	5 6	Toongah.

Height of water on gauge at Berhampore, the 16th December 1878, above zero, 3 feet 5½ inches.

T. BEATTY, C.E.

Offs. Engg., Nuddea Rivers Division.
BERHAMPORE, the 16th December 1878.

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RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.
28th February 1878.

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WEDNESDAY, DECEMBER 25, 1878.

PART II.

Advertisements.

(N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.)

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estates situate in the district of Monghyr will be put up to sale at the Monghyr Collectorate on Monday, the 13th January 1879, corresponding with 5th Magh 1286 F. S.

The purchasers of these estates will be subject to the following conditions of sale:—

CONDITIONS OF SALE.

- 1st.—The estates to be sold to the highest bidders above the upset prices. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.
- 2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.
- 3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
- 4th.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale alone, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pargannah.	Approximate area in acres.	Rentals required.	Upset price.
			A. E. P.	Rs. A. P.	Rs. A. P.
38	2648	Anamet Sirkar, Jalkar Mohini, pargannah Pherkas	423 0 21	266 0 0	5,330 0 0
34	2650	Anamet Sirkar, thana Parbeta, pargannah Pherkas	17 1 26	69 13 2	1,257 3 0
59	2660	Anamet Sirkar, Idruthi, pargannah Monghyr	8 1 22	13 0 0	271 4 0
3	2656	Iress Pathman, pargannah Malki	103 1 18	302 5 0	7,316 4 0
124	6434	Gouri, pargannah Chandon Bhoka	1 0 9	31 13 0	238 18 0

COLLECTOR'S OFFICE, DISTRICT MONGHYR, the 27th June 1878.

C. F. MAGHATH, *Offy. Collector.*

NOTICE is hereby given that the undermentioned estate, situate in the district of Hooghly, will be put up to sale at the Hooghly Collectorate on 18th of January 1879, corresponding with 1st Magh 1286 B.S.

The purchase of this estate will be subject to the following conditions of sale:—

1. The estate to be sold rent-free to the highest bidders above the upset price.

2. If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

3. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited.

If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale:—

Number in statement of Government estates.	Name of estate and pargannah.	Area in acres.	Upset price.	REMARKS.
		A. E. P.	Rs. A. P.	
84	Banda Jorah, pargannah Beliaghata	1 0 18	46 10 0	To be sold under Board's order No. 690A., dated 12th October 1878.

HOOGHLY COLLECTORATE, the 19th November 1878.

R. D. HORN, *Collector.*

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estate situate in the district of Hooghly, will be put up to sale at the Hooghly Collectorate on the 13th January 1879, corresponding with 1st Magh 1295 B. S.

The purchasers will be subject to the following conditions of sale:—

CONDITIONS OF SALE.

1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pargannah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
25	2199	Chakran Narainpore, pargannah Itahori.	Rs. A. P. 2 3 4	Rs. A. P. 153 2 7	Rs. A. P. 366 5 2	The purchaser will have his right to this estate from 1st April 1879, and he will be responsible for the revenue and other demands in connection with the estate from that date.

HOOGHLY COLLECTOR'S OFFICE, the 2nd November 1878.

R. CORNISH, for Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Cuttack, will be put up to sale at the Cuttack Collectorate on Monday, the 6th January 1879, corresponding with the 24th Pous 1296 Uml.

The purchaser will be subject to the following conditions of sale:—

1. The purchaser of the estate will be considered as the proprietor of that estate, and the entire proprietary right of Government in such estate will be transferred to him, the only right reserved by Government being the right of revising the jummas at the conclusion of the term of the present settlement, and on the expiration of all future settlements. If on resettlement he should refuse to engage, he will be entitled to malikana.

The estate will be sold subject, up to the year 1897 A.D., to the Government revenue due against it to the highest bidder above the upset price.

2. The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and the purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pargannah.	Approximate area in acres.	Government revenue assessed.	Upset price.
12	1206	Khas Mehal Mohespur, pargannah Burman	Rs. A. P. 2 9 22	Rs. A. P. 4 3 3	Rs. A. P. 61 8 11

H. BEADON, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Hooghly, will be put up to sale at the Hooghly Collectorate on Monday, the 13th January 1879, corresponding with 1st Magh 1295 B. S.

The purchasers of this estate will be subject to the following conditions of sale:—

CONDITIONS OF SALE.

1. The estate to be sold to the highest bidders above the upset price. The purchasers of this estate will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estate will be transferred to them subject to the revenue fixed in perpetuity.

2. The sale to be subject to existing leases and to the right conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pargannah.	Approximate area in acres.	Government revenue assessed.	Upset price.
106 4	2027	Telaiaparab, pargannah Ambikan	Rs. A. P. 1 1 22	Rs. A. P. 4 16 4	Rs. A. P. 9 16 8

HOOGHLY COLLECTOR'S OFFICE, the 26th November 1878.

R. D. HUME, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situate in the district of Tipperah, will be put up to sale at the Tipperah Collectorate on the 14th January 1879, corresponding with 2nd Magh 1285 B.S.

The purchasers will be subject to the following conditions of sale:—

CONDITIONS OF SALE.

1. The estates to be sold to the highest bidder above the upset price. The purchasers of the estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to revenue fixed in perpetuity.

2. The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

Number in statement of Government revenue account.	Number in the district roll.	Name of estate and pargannah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
1	851	Taluk Gopi Nath Syl, pargannah Guna-nandi	A. A. P. T. 3 3 21 6	R. A. P. 3 1 0	R. A. P. 6 3 6	
18	1179	" Narutum Bolkram, pargannah Pur-chandi.	1 1 1 0	0 10 8	1 5 4	
204	1783	" Sham Chakra, pargannah Gunanandi	2 2 8 4	5 5 6	10 13 0	
311	79	" Amrit Khan, pargannah "	5 3 17 6	6 6 9	8 15 0	
209	848	" Ghuneshwar, pargannah "	5 2 21 0	6 21 2	13 6 10	
211	823	" Kilyar Khan, pargannah "	7 3 13 6	5 11 1	11 6 2	
604	417	Durga Chiran Lhar, pargannah "	4 0 1 6	8 11 2	17 8 6	
.....	823	Keshab Tororik, pargannah Mohanelpur	2 3 31 16	6 6 6	8 10 0	
863	807	Bondu Khan, pargannah Shakti	6 1 1 6	5 3 6	8 7 0	
534	1964	Ram Uttram Datta, pargannah Pur-kabali.	10 2 5 9	12 3 4	21 6 8	
865	78	Amrit Das, pargannah Shingergao	3 0 31 6	3 9 6	7 2 0	
250	1090	Mano Nazar, pargannah Farkabad	3 3 28 11	4 4 7	8 9 2	
257	1020	Mansoor Hassan, thana	2 1 0 12	6 5 6	12 12 0	
235	100	Bolaki, thana	4 0 20 28	16 9 6	32 9 0	
216	1105	Omari Khan, pargannah Gunanandi	5 2 23 6	5 9 6	11 1 6	
311	1915	Shital Hosur, pargannah "	3 2 1 9	3 6 3	8 12 8	
219	807	Hussein Khan, pargannah "	3 0 24 0	1 10 8	3 4 10	
215	1090	Morad Khan, pargannah "	1 1 2 0	1 3 3	2 2 6	
260	1783	Uzir Khan, pargannah Moizardi	4 0 19 0	4 3 5	8 10 6	
248	761	Kali Charan Sharma, thana Farka-bad.	4 0 36 0	1 10 8	3 4 10	
244	1491	Ram Gobin Chakra, thana Purakbad	4 2 16 0	8 0 8	8 2 0	
229	1275	Ram Bodda Nabi, pargannah Shingergao	3 0 29 0	2 8 7	5 8 2	
234	1063	Slub Ram Ghose, pargannah Shakti	21 0 19 0	17 7 0	34 18 0	
245	806	Chand Ram Gopi, thana Purakbad	2 1 26 0	2 9 6	5 3 0	
242	53	Anzulullah, thana	2 1 21 0	12 3 1	24 10 2	
213	963	Mohamed Hussain, pargannah Gunanandi.	3 2 12 9	0 18 5	1 6 10	
.....	269	Chamida Hisabdi, pargannah Gunanandi.	0 1 10 10	0 7 5	0 14 0	
.....	1119	Natoo Khan, pargannah Gunanandi	1 0 25 5	1 6 5	5 12 8	
243	1477	Ram Krishna Shome, thana Purakbad.	13 0 23 3	18 13 10	37 13 8	
198	416	Durga Charan Mitra, pargannah Tora	7 0 6 2	9 12 7	19 9 12	The purchase will take effect from 1st Bysack 1286 B.S., as the existing farming lease of the estate does not expire before the 30th Chyati 1285 B.S.

TIPPERAH COLLECTORATE, the 30th November 1878.

F. JONES, Offy Collector.

LAND SALE NOTICES.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on 24th January 1879, corresponding with 12th Magh 1285 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 26th September 1878.

Permanently-settled Estates.

Township number.	Bidder junta.	Name of mohal.	Names of proprietors.	Arrear revenue due to Government.
1724	R. A. P. 1,939 6 94 Budget on account of se-parate account. 298 10 0	Missa Amanullah, pargannah Jalaispore.	Chandika Guha, Govinda Chandra Basu, and Mahima Chandra Sha, joint proprietors.	R. A. P. 83 6 8
4020	R. A. P. 925 14 04 4,078 7 94 Road fund ... 40 18 0	Pargannah Rajnagar, Chatley Amritsard, Bilesi, Ilti, Anna, Samindar Basubi Der Bay.	Guru-prasad, Prem Chund, Kisor Mohan, Gopi Mohan, Bairakanta Mohan, Harilal Roy, Shila Mon, Jasby Devra, Sakyabati Devra and Nagarbashti Kundu.	R. A. P. 8 24
4044	R. A. P. 410 4 04 749 10 1	Kismat Basipore in Chur Bhupuriya.	Jagabandhu, Rama Nath Basu, Hara Sundari Daoya, widow of Kali Sankar Guha, deceased, Mr. J. P. Wild, Mouliji Mohsinul-din alias Dudu Mesh and Ganga Money.	• 7 21
6220	R. A. P. 297 14 3 Budget on account of se-parate account. 298 14 1	Pargannah Majnagar, Chatley Amritsard, mohal Kul Charhi, &c.	Night comes share Kalish Chandra Chakravarti ...	86 6 44

FURREEDPORE COLLECTORATE, the 18th December 1878.

J. ANDERSON, Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Jassore will be put up to public and unreserved sale at the Collector's Office of that district on the 6th day of January 1879, corresponding with the 23rd Pous 1285 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th September 1878.

Class I.—Permanently-settled Estates.

No. 70 - Kismati, Faridpur, perentent Mahmoodshahali ; recorded proprietors Bhunkerson Bose, Kali Charan Bose, and Pran Nath Bose, bearing sudder jumma of Rs. 1,740-6-4 ; will be sold for the realization of arrear revenue of Rs. 6,145.

N-215 - Permanent Rollback received protest or Promode Nath Deb and Nilkant Banerjee ; sudden jump in Rs. 7,528.3-11, was in spite of the reduction of current revenue of Rs. 11,087.9/-

In 1879—Dohn Baschundah (late Messiah), recorded proprietor Harchand Ghose, on behalf of the minors Monmoh Nath, Girja Nath, Surindro Nath Roy Chowdhury, and Kusi Nath, Dina Nath, Parbati Chowdhury and Jodulsundro Nath Roy Chowdhury, his son and guardian and manager on behalf of the minors Narendra Nath and Amarendro Nath Roy Chowdhury. The sudder jumma of the entire estate is Rs. 3,646-14-2, of which one share of Kusi Nath and Dina Nath Roy Chowdhury, bearing a sudder jumma of Rs. 709-6-0/-, will be sold for the payment of arrear revenue of Rs. 307-13-0/-

A. 4821 - Delhi Kathniel, parganah Moosaghur, recorded proprietors Mulhoodhur Munjor, Tarini Charan Bose, Ramchandhose, Moor Binda Ali Nujifa and Lutifa Bibis, Ghoban Hadem, Dwarka Nath Bose, Krishna Madan Das, Ram Charan Chatterbarry, Gour Meeson Sarker, Umbien Charan and Ishur Chunder Bose, Bungshi Mohun Bose, Brindabun Chunder and Dresh Chunder Sarkar, Ratsonil Biswas, Joga Mohun Chatterjee, Meer Hububus Saha, Abdus Chunder Chatterjee, Goonsenai Debba, mother of minors Shoter Chunder Roy and Ronokan Debba. The snader jumma of the entire estate is Rs. 5,250-0-1, of which one share belonging to Modhoorher Munjor, Tarini Charan Bose, Ramchandhose, Moor Binda Ali Nujifa and Lutifa Bibis, Golam Hadem, Dwarka Nath Bose, Kr. - Moun Das, Ram Charan Chatterbarry, Gour Meeson Sarker, Umbien Charan and Ishur Chunder Booses, Bungshi Mohun Bose, bearing a snader jumma of Rs. 1,668-11-2, will be sold for the realization of arrear revenue of Rs. 367-14-10.

50-6822.—Tarat Raghoochandpur, permanent Moolbur; recorded proprietor Harry Chowdhury Ghose, manager on behalf of minors Motimatto Nath, Gajju Nath, Sutindro Nath Roy Chowdhury, Deb Nath, Kasi Nath, Parbati Nath and Una Nath Chowdhury and Jadobindro Nath Roy himself and guardian and manager on behalf of minor Nandu Nath and Amarendro Nath Roy Chowdhury. The sudder jumna of the entire estate is Rs 1,180/- of which one share belonging to Kasi Nath and Kumar Nath Roy Chowdhury, with sudder jumna of its 257 acres will be set off for the realization of acre or revenue Rs 101-4-4.

No 502B - 17½ gundah share of the jagir of Sambudha, now held by proprietors Nokuleswar Roy, Shama Charan Bose, Bishweshwar Roy Choudhury, Girish Chunder Ghose, M. Jatra Chunder Roy, Kusum Koushmi Chowdhurani. The audience jumma of the entire estate is Rs. 5,783-6/- of which 3, or 4 gundas 1 rouri and 2 kags share, belonging to Girish Chunder Ghose, with audience jumma of Rs. 1,446-1-7½, will be sold for the realization of unear revenue of Rs. 415-13-4.

As 6-11 - Debi Kura, sonentah Rajpore; received proprietors Madan Sudon, Nobokrishi and Jodh Nath Chowdhury, Ram Natau, Pem Nath and Bhola Choudhury, now deceased and creditors on behalf of minor Adronath Chowdhury and Pem Chond Choudhury, deceased Nath Chowdhury, Malaia Nach Achbarjio and Chunder Moni Deba, mother and guardian of minor Kadar Nath Achbarjio, Bonga Moni Debu, Drolunuroop Goswami, Rajendra Nath Mukherjee, Amrit Lal Choudhury, Anund Moye Debu and Sri Nath Mukerjee, managers on behalf of minors Gopal Debu and Kader Nath Achbarjio. The sunder junning of the entire estate is Rs. 2347-6, of which one share belonging to Madan Sudon, Nobokrishi and Jodh Nath Chowdhury, with sunder junning of Rs. 58-11-6, will be sold for the realization of arrear revenue of Rs. 4-18-9½.

Justice, Carteret's Office, the 9th November 1878.

*ector, in charge,
for 10% Collection*

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Beekergunge will be put up to public and unreserved sale at the Collector's office of that district on the 10th January 1879, for arrears of revenue and other demands which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th September 1878.

NOTICE is hereby given, under section 6, Art XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale at the Collector's office of that district, on Thursday, the 8th January 1879, corresponding with 20th Pous 1283 B.S., and 27th Pous 1280 U.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th September 1878.

Town No.	No. of A register.	Names of mohals and pargannahs.	Name of proprietor.	Budder junction.	Arrars for which the debts are to be sold.
			<i>Permanently-settled Estates.</i>		
67	76	Ambia, pargannah Khansar.	Deojeet Prasad Day, Patenbar Kondoa, Golak Chunder Mosanto, Laxmi Naray Roy, Rupnandan Berah, Golak Chunder Mosanto, Jagat Harry Roy, Krishan Prasad Roy, Jagat Harry Nasra, Radhanarain Roy and Patenbar Kondoa.	Mr. A. P. 221 9 4	3 1 6
54	80	Ahsed Parash, pargannah Gugaspur.	Deduct the share of Golak Chunder Mosanto, of which a separate account has been opened, Balance being the joint share of Khotter Mohun and Luckinaram Bish Roy, which will be sold for this arrear.	1,190 16 2 445 13 9	
131	246	Burdik, pargannah Suburb.	Deduct the share of Anand Lal Paul, of which a separate account has been opened. Deduct the share of Hoolchandra Hazrah, of which a separate account has been opened. Balance being the joint share of Titaran Kausi & Chiran Phulchand Modhantree Hazrah, will be put up to sale for the arrears of contribution, amount Deduct the share of Nach Dass, Sandip Churn, Narmal Das, Golak Churn, Hoolchandra, Jai Sankar Modhantree, Hoolchandra himself and father & grandfather of Wassanabai Berah, Sankar Churn Das, Puthanabai Mitra, Shambhuji Paul, Hinglaj, Chiran Mitra, Birek, Kalyanratna, Champa Devi, Kamal Laxmi Mitra, Tuncuk, Nithi Modhantree, Hoolchandra Bora, and Golak Churn, Dasses, mother of Tuncuk Das, and Hoolchandra Dasses. Deduct the share of Tuncuk Das, of which a separate account has been opened.	Rs. A. P. 106 4 8 290 3 8	24 1 0
333	817	Bastupore, pargannah Uttar Jhabua.	Chiran Phulchand Modhantree Hazrah will be put up to sale for the arrears of contribution, amount Deduct the share of Nach Dass, Sandip Churn, Narmal Das, Golak Churn, Hoolchandra, Jai Sankar Modhantree, Hoolchandra himself and father & grandfather of Wassanabai Berah, Sankar Churn Das, Puthanabai Mitra, Shambhuji Paul, Hinglaj, Chiran Mitra, Birek, Kalyanratna, Champa Devi, Kamal Laxmi Mitra, Tuncuk, Nithi Modhantree, Hoolchandra Bora, and Golak Churn, Dasses, mother of Tuncuk Das, and Hoolchandra Dasses. Deduct the share of Tuncuk Das, of which a separate account has been opened.	2 7 10 456 7 10 317 7 5	2 7 10
				4,676 14 11	
303	390	Mungelpur, pargannah Patisalpur.	Choudhury Gorendranundun Das, Modapatre, Anand Lal Roy, and Kasinath Mitra. Deduct the share of Kasinath Mitra, of which a separate account has been opened. Balance being the joint share of Choudhury Gorendranundun Das, Modapatre and Anando Lal Roy, which will be put up to sale for this arrear.	2,049 7 0 653 15 8 1,363 7 6	15 1 6
			<i>Temporarily-settled Estates.</i>		
591	623	Bhotur, Blode, Pernabali, Tappa, Date Bila.	Choudhury Lakshminarain Mosanto, Neelponi Mosanto, Choudhury Golak Chandro Mosanto, and Choudhury Modhav Soodu Mosanto. Deduct the share of Choudhury Golak Chandro Mosanto and Choudhury Modhav Soodu Mosanto of which a separate account has been opened. Balance being the joint share of Choudhury Lakshminarain Mosanto, and Choudhury Neelponi Mosanto which will be put up to sale for this arrear.	1,669 14 10 929 7 5	
463	430	Chakola alias Rorie, pargannah Balasari, Duttomotchi alias Kowda, pargannah Duttomotchi.	Premchand Mosanto and Udhubnaran Mosanto	829 7 5 718 8 0	9 1 5 1 6 0
561	905		Sreeballub Choudhury and Ranbika Deoy	1,020 9 2	49 13 1
617	1110	Ganapati, pargannah Kamjorah.	Godadhar Bora, Ganaprasad Bora, Chondhury Bora, Nilambar Bora, Bodonath Bora, Bismimbur Bora, Doocheprasad Bora, Jagajagan Bora, and Sreemutty Minoda's mother and guardian of Nilambar Modapatre and Nilambar Modapatre. Deduct the share of Nilambar Modapatre, for which a separate account has been opened. Balance being the joint share of Godadhar Bora, Ganaprasad Bora, Chondhury Bora, Nilambar Bora, Bodonath Bora, Bismimbur Bora, Doocheprasad Bora, Jagajagan Bora, and Sreemutty Minoda's mother and guardian of Nilambar Modapatre, which will be put up to sale or this arrear.	1,234 8 1 683 1 0 683 6 4	1 11 2
616	1183	Goomal, pargannah Kaardjorah.	Kripadutt Neem, Moobal Bibi mother of Kripadutt Barkhandar Hossein and Baktibehdin Hossein, Sreemutty Pattim Bibi, Sayid Aburul Hossein, Sayid Ismail Hossein, Sayid Nasru Hossein, and Hamzuruk Moy Choudhury. Deduct the share of Hamzuruk Moy Choudhury, for which a separate account has been opened. Balance being the joint share of Kripadutt Neem, Moobal Bibi, mother of Kripadutt Barkhandar Hossein, and Baktibehdin Hossein, Sreemutty Pattim Bibi, Sayid Aburul Hossein, Sayid Ismail Hossein, Sayid Nasru Hossein and Sayid Nasru Hossein, which will be sold for this arrear.	370 0 0 101 2 0	Including police.
754	1003	Jagannathpur alias Koosidupur, pargannah Sitidupur.	Modan Mohan Mitra	468 13 8 1,073 15 8	6 7 7 12 0 14
755	1480	Jet Jai, pargannah Khurgpur.	Barkhandar Mosanto, Durpanarin Mosanto, Sreemutty Joanna Mitra Das, mother and guardian of Barkhandar Mosanto minor, Sreemutty Dinesh Das mother and guardian of Durpanira Chandra Das minor, under Sreemutty Prasannadevi Das and W. Sonaraman Modapatre.	873 11 0	1 6 0
852	1487	Kothiara, pargannah Dals Bhatang.	Modan Mohan Mitra	835 11 0	6 6 4
879	1497	Kothiara alias Bhaura Pura, pargannah Bajpur.	Biswot Churan Bapatli	790 0 0	6 6 0
884	1570	Kothiara, pargannah Pura.	Lakshminarain Kur Modapatre, Gumanarain Pather, Sharapnarin Pather, Prakumar Pather and Do reasped Pather.	893 11 7	6 2 3
941	1753	Tekdeler Pal Selmanbad alias Melmared, pargannah Unnerad.	Modan Mohan Mitra, Krish Prasad Modapatre, Kowar Narao Mitral and Mukur Mohan Mitra.	1,021 4 2	10 2 3

Town No.	No. of A register.	Name of mohal and pargannah.	Name of proprietor.	Boulder jumka of the entire mohal.	Arrears for which the mohal is to be sold.
900	1717	Nalona, mohal Bul-Bhadra, pargannah Umaria.	Rampurao Borkar.	Rs. A. P. 104 14 3	Rs. A. P. 71 12 11
901	1779	Reinis, pargannah Shipur.	Ramchandra Choudhury, Kessinath Pakari, Dangaprasad Pakari, Rambikta Pakari, Debra Chundharan Pakari, Nitayandu Das Mahapatra, Renuka Devye Oha-dhobai, Abolmathi Suresh, Nikunja Misroo, Rudroonath Hitor, Kessinath Pakari, Dangaprasad Pakari, Nitayandu Das Mahapatra.	Rs. A. P. 1,422 1 2 126 7 10 1,068 16 8 1,068 2 0	Rs. A. P. 71 12 11 6 10 7
1191	8150	Purshottam, Manavali; also Jital Khutia, pargannah Phomayutia.	Deduct the share of Kessinath Pakari and Dangaprasad Pakari, for which a separate account has been opened. 1,422 1 2 Deduct the share of Nitayandu Das Mahapatra, for which a separate account has been opened. 126 7 10 Balance being the joint share of Hury Navatu Choudhury, Kessinath Pakary, Dangaprasad Pakary, Nitayandu Das Mahapatra, Renuka Devye Chundheran Pakary, Nitayandu Das Mahapatra, Renuka Devye Chundheran Pakary, Bhakshethi Muni, Nikunja Misroo, and Kessinath Pakary, will be sold for this arrear.	Rs. A. P. 1,422 1 2 126 7 10 1,068 16 8 1,068 2 0	Rs. A. P. 71 12 11 6 10 7
1204	8157	Kudhebazar, pargannah Khatungkar.	Panchanan Karanpur, Nororain Das Karanpur, Guruprasad Roy, Purnachand Acharya, Jesteram Roy, Sasthodharan Mania, Haro Churni Das, Modho Sudan Roy, Guruprasad Jana, Baranath Jana, Pimpurao Roy, Pitamber Patra, Hury Churni Roy, Lakshmin Das, Gokulchandra Ho-himo, Bularam Brohmo, Damodar Brohmo, Krishnayi Brohmo, wife of Ramnaran Roy and Radu Khan.	Rs. A. P. 96 8 9 96 8 7 100 10 2 1,076 2 0	Rs. A. P. 71 12 11 6 10 7 5 0 0
1204	8163	Shebari, pargannah Suburi.	Deduct the share of Gokel Brohmo, Damodur Brohmo and Bularam Brohmo, for which a separate account has been opened. 96 8 9 Deduct the share of Krishnayi Brohmo, wife of Ramnaran Roy, for which a separate account has been opened. 96 8 7 Deduct a separate account of Radul Khan. 100 10 2 Balance being the joint share of Panchanan Karanpur, Nororain Das Karanpur, Guruprasad Roy, Purnachand Acharya, Jesteram Roy, Modho Sudan Dasna, Haro Churni Das, Modho Sudan Das, Modho Sudan Das, Guruprasad Jana, Hurnanjan Jana, Umashankar Roy, Pitamber Patra, Kalyanchari Roy, and Lall Mohan Das, which will be sold for arrears of revenue.	Rs. A. P. 96 8 9 96 8 7 100 10 2 1,076 2 0	Rs. A. P. 71 12 11 6 10 7 5 0 0
1272	1459	Khamara, pargannah Noburg.	Serkanta Ghose, Trokeer Chunder Ghose, Neelkanta Ghose, Hulowm Mohin Dasna, Nando Lall Roy, Sreemutty Dasna, mother of Jitomohun Dasna minor and wife of Hiranlal Chu der Das, Shambunder Dasna, Sitakunda Roy, Radhagopal Singh, Bhagub Chunder Dasna and Hiranlal Dasna.	Rs. A. P. 306 6 10 306 6 10	Rs. A. P. 306 6 10
1298	2613	Sheonolia, pargannah Bhayamaitia.	Deduct separate account of Radhakrishna Singh. 306 6 10 Deduct separate account of Bhagub Chunder Dasna and Hiranlal Dasna. 306 6 10	Rs. A. P. 306 6 10 306 6 10	Rs. A. P. 306 6 10
1304	2514	Ditso.	Hulowm Mohin Dasna, Neelkanta Ghose, Trokeer Chunder Ghose, Neelkanta Ghose, Hulowm Mohin Dasna, Nando Lall Roy, Sreemutty Dasna, mother of Jitomohun Dasna minor and wife of Hiranlal Chunder Dasna, Bhansundur Dasna and Nikantu Roy, will be sold for this arrear.	Rs. A. P. 1,076 2 0	Rs. A. P. 2 4 4
1347	2726	Tildapura, pargannah Horni Churni.	Chandubury Anund Lal Roy, Sreemutty Tarapati mother of Chandubury Sharup Narain Roy minor, Sreemutty Brahma major wife of Nando Lall Roy and adoptive mother of Bhagub Chunder Lal Roy minor.	Rs. A. P. 542 1 1	Rs. A. P. 2 4 4
135	1496	Jallamaitia, pargannah Jallamaitia.	Chandubury Anund Lal Roy, Sreemutty Tarapati mother of Chandubury Sharup Narain Roy minor, and Sreemutty Krishnamoyee widow of Nando Lall Roy and adoptive mother of Gouram Roy.	Including red fund, 10,237 9 0	Rs. A. P. 7,216 1 6
1399	8166	Punjukool, pargannah Bhowra Meota.	Gouram Roy, Radhakanta Das father and guardian of Baghuria Das minor, Juddocharan Das and Jastram Kur.	Rs. A. P. 601 0 11	Rs. A. P. 17 1 6

MURGOREPAN COLLECTORATE, the 23rd November 1878.

T. D. BRIGHTON, for Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Rungpore will be put up to public and unreserved sale at the Collector's office of that district on the 28th day of December 1878, corresponding with 14th Pous 1295 B. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th of September 1878:—

Class I.—Permanently-settled Estate.

Class.	No. of mohal and pargannah.	Name of proprietor.	Boulder jumka of the entire mohal.	Arrears for which to be sold.	REMARKS.	
First class	19	Khemti Juddocharan, chhatia Ful-toypure.	Brodhamoye Gope Choudhury, Father Churni, Panchanan, Naldinchunder, Golam Chunder Jana, Sharup Bhuyan Chunder and Nil Chunder Das and Panchanan She, guardian of Motobu Chunder and Juddocharan Das, son of Bhupu Kant, Durba Kant, Jitomohun, Motobu, Motobu, Hero Bunder Gope, Bhupu Motobu, Jitomohun Jitanya, Pudum Chaud and Motobu Chaud Burana.	Rs. A. P. 15,266 9 0	Rs. A. P. 4 12 1	The entire Khemti Juddocharan of Motobu Chaud and Pudum Chaud Burana, with respect to which separate account has been opened under section 11, Act XI of 1859, will be put up to sale. It bears a maddan of Rs. 19-6-4.

RUNGOREPAN COLLECTOR'S OFFICE, the 14th November 1878.

J. J. LIVSEY, Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the office of the Collector of that district on Monday, the 8th January 1879, answering to 28th Poush 1286 B.S., for arrears of revenue which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1878.

Class I.—Permanently-settled Estates.

Number in Towras.	Name of mohal and pergannah.	Names of the proprietors.	Government revenue of the estate.	Amount of arrears for which the estate is to be sold.
137	Pergannah Shukhong, bishu 2 annas, excluding the share separated under Act XI of 1859 as shown below :— Pergannah Shukhong, bishu 11g. 2k. 15. Pergannah Shukhong, bishu 3 annas 16g. 1k. 1d.	Raja Rama Nath Singh and others Kali Chandra Singh Rao Gour Sunder Devi Raja Kali Kishore Singh and others Hir Chandra Singh and others Rani Kasturi Devi, trustee of Raja Janki Nath Singh and others. Others Kanta Singh and others Bromo Kya Devi Kali Prasad Singh Brojo Kishori Devi	Rs. A. F. 251 9 0	Rs. A. F. 118 7 0
	" " 1 annas 2g.		89 15 0	
	" " 6 annas 3k.		243 8 0	
	" " 12 1d.		96 1 0	
	" " 11g. 1k. 1d.		129 14 0	
	" " 1p. 1d.		802 10 0	
	" " 8g. 2k. 1d.		60 15 0	
	" " 2g. 2k. 1d.		6 6 0	
	" " 4 annas 1g.		89 8 0	
	" " 11g. 1k. 1d.		48 1 0	
	Total		1,678 4 0	117 7 0
446	Twick Shaker Mahomed Kienoi Dowlat-pur, Dighi pergannah Uktioria, bishu 8 annas 16g. excluding the share separated under Act XI of 1859 as shown below :— Ditto ditto, bishu 14g. 1k. " " 10g. 2k. 10g. " " 8 annas 2g. 7k. " " 12 1d. " " 12 10g. " " 2g. 10g. " " 6g. 1k. " " 6g. 1k. " " 1 annas 17g. " " 4 annas 1g.	Hir Chandra Bhattachar Mukta Sundari Devi Uttam Kishore Boddar Govind Lalchand Ghatak Kishor Lalchand Ghatak Hir Chandra Bhattachar Ratna Sunita Ghatak Ammad Mumun Ghatak Purna Gauri Samundar and others Geetak Chandra Ghatak and others	24 15 0 29 6 0 14 9 0 74 9 0 22 2 0 12 2 0 4 12 3 11 1 0 11 1 0 107 14 3	130 10 0
	Total		645 15 0	7 6 0
446	Char close to the jail, pergannah Alipring, excluding the share separated under Act XI of 1859, as shown below :— Ditto ditto Ditto ditto Ditto ditto	Hir Sundari Devi and others Denn Moye Devi Minor Jorut Kishore Achorjee Chowdhury Suria Kanta Achorjee Chowdhury	1,107 1 0 108 1 0 629 8 0 653 11 0	376 10 0
	Total		1,474 0 0	431 8 0

MYMENSINGH COLLECTORATE, the 4th December 1878.

R. H. PAWRIK, Offy. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Gya will be put up to public and unreserved sale at the Collector's office of that district on the 8th January 1879, corresponding with 30th Poush 1286 F. S., for arrears of revenue due on the 28th September 1878.

Description of mohal.	Number of rent roll.	Name of estate and pergannah.	Names of proprietors.	Baider jumma.	Amount of arrear for which the estate is to be sold.	Remarks.
Permanently-settled.	800	Mohomedpur Bhalai, pergannah Bhalaiwar, Jagdispore Arundi, pergannah Gola.	Musammat Bakon and Guriboo, Dulai Khan, Muruk Norein Singh.	Rs. A. F. 439 1 0	10 13 0	The whole mohal will be sold.
Ditto	879	Gola Kotwab, pergannah Gola.	Hoor Hadiq Aliy, Raza Khan Jaha- door, Agror Singh, Buntiboo Singh, Gunes Singh, Jeob Singh, Doodhary Singh, Musammat Beatakoor, Ram Lachan Singh, Deo Narain Singh, Kanoo Singh, Purmesher Singh, Tulabhary Singh, Guram Deo Singh, Bunuboo Singh, Deoboo Nundam Singh, Bhagwan Deo, self and son-in- law of Bhagwan Deo, minor brother Muoshun Ambar Aliy, Musammat Tulabandi Koer, Gondi Singh, auction purchaser	503 11 0	8 11 0	Joint share, of which the Government re- venue is Rs. 11-13-0, is to be sold.
Ditto	910	Gola Kotwab, pergannah Gola.		501 1 0	24 4 0	Joint share, of which the Government re- venue is Rs. 113-8-8, is to be sold.
Hosangir	8180	Sarawati Talooqa, alias Kalim Debet, Varan, pergannah Shar- ghatty.		7,569 3 0	1,429 4 0	The only share of Gaudi Singh, the auction purchaser, will be sold.
				Mal. 6,229 3 0	1,241 9 0	
				Malikana, 111 0 0	147 11 0	
				7,569 3 0	1,429 4 0	
Permanently-settled.	2264	Kandi Talooqa, per- gannah Sharbhatty.	Akundar Aliy Khan, Red Habiboo Hosen, Musammat Fouzool Ni- nai, alias Janka, Uoor Sahay, Saloo, Noukdeo Saloo, Neen Malli Koor, Guptal Lall, Chapman Naha, Chet Lall, Khuroo Dhar Padheya, alias Gunes Pathya, self and manager of Romic Narain Padheya, alias Deob Padheya, agnir brothers Abdool Khan, Musammat Thakooroo Koor, Jahajir Bux Khan, Musammat Zeynab, alias Armani,	Rs. A. F. 1,303 6 0	38 13 0	The separate share of Habiboo Padheya and Turnut Padheya, of which the Govern- ment revenue is Rs. 116-13 and joint share, of which the Government revenue in Rs. 78-10, are to be sold.
Ditto	2265	Loches Mahtoo, Sabeb Aliy Khan, Musammat Monirun Begoo, Musammat Dofooran, Jabeen, Gossin Mohan Geor, joint shareholders Hidoom Padheya, Turnut Padheya.	Jahajir Bux Khan, Musammat Zeynab, alias Armani, Abdool Buxee, Walee Hussain Begoo, Sabeb Aliy Begoo, Sabeb Singh, and Luches Mahtoo.	826 1 0	1 10 0	Joint share, of which the Government re- venue is Rs. 46-12, is to be sold.
Permanently-settled.	2613	Karoor Minoor, alias Baroop Narain Singh, Jugoor Nath Singh, Khajeh Aliy Begoo, Mowlvi Fouz Hosen, Meena Deot, Mahomed, father and guardian of Musammat Hosen, Musammat Jhona Koor, Sheo Narain Singh.		646 1 0	5 0 0	Joint share, of which the Government re- venue is Rs. 366-18-0, is to be sold.

GYA COLLECTOR'S OFFICE, the 18th December 1878.

R. H. GREGORY, for Collector.

NOTICE is hereby given, under section 6, Act XI of 1853, that the undermentioned estates in the district of Noakholly will be put up to public and unreserved sale at the Collector's office of that district on the 10th January 1879, corresponding with 27th Poush 1285 B.S., for arrears of revenue due on the 28th September 1878.

Number in court.	Name of estates.	Name of proprietors.	Budder Jumma.	Balance due.
66	Persunnah Sundee, Kiamut Mohammed Naseem, Purnanah Umurbad, share 6 a. 49. 3c. 2d.	Sheik Mohamed Amulab Chowdhury and Sheik Mohamed Rohon Lal Chawhury Sunnah Ismail, Mohammad Ali Khan, Moosah Ali Mohammed, Soham Karimjee and Moosah Ali Karim, proprietor of Mo- sharudin mohamed Ahmed, Srinath Karimjee, Sambhu Bishwan- thor, Wajid Zulmohamed, Bishnu Mohan Khatun, minor, and B. L. Khatun, his son and Rao Kishore Guleri, manager on the part of Nanda Kishore Guleri, Rao Kishore Guleri, and Balu Mohan Guleri	Rs. A. P.	Rs. A. P.
68	Persunnah Dandia, Char Shah- bikary, share 4 annas.	Mosunah Mohamed Manawar Ali Chowdhury, Moosah Mohamed Manawar Ali and Rao Kamal Das Bhura.	677 1 12 1,716 11 10	218 14 4 36 12 3
67			1,500 6 0 One per cent. road fund.	128 6 4 16 9 0

NOAKHOLLY COLLECTOR'S OFFICE, the 2nd December 1878.

A. MARSH, Offy. Collector.

NOTICE is hereby given, under section 6, Act XI of 1853, that the undermentioned estates in the district of Purna will be put up to public and unreserved sale at the Collector's office of that district on the 24th January 1879, corresponding with the 12th Magh 1285 B.S., on Friday, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1878.

No.	Name of mehal and pargannah.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is to be sold.	REMARKS.
74	Kiamut turf Malan- chi, pargannah Sen- deor.	Sheik Mohamed Nahil and others ..	Rs. A. P. 1,634 12 0	Rs. A. P. 61 6 0	The share on account of which separate account has been opened being excelled, the small share of Mohamed Nahil and Mohamed Hader, with a revenue of Rs. 1,124-0-0 will be sold.
116	Kiamut turf Khan- tara, pargannah Bhuj- wara Nauroji, Baroda Sardar, Devya.	Anwar Ali Khan and others ..	1,750 11 0	16 3 0	This estate is under a mortgage. The owners of Anar Ali Khan, Sugandhi Govind, Dinesh, and Khan, Asimmooy, Norammooy, Bhammooy, and
120	New accounts to Kiamut turf Soja- tar, Nauchinlapur, pargannah Mukau- nahmalya.	Ananda Govinda Chowdhury and others ..	1,888 5 0	62 11 0	With a revenue of Rs. 1,274-16-0, including the road fund from which the arrears are due, will be sold.
121	Kiamut turf Bhayam- pur, pargannah Aminabad.	Moosah Mohamed Hader and others ..	2,120 9 0 20 0 0 5 1 0	81 2 0	Separate accounts have been opened on account of several areas. The share of Moosah Mohamed Hader with a revenue of Rs. 2,080-9-0, including police from which the arrears are due, will be sold.
122	Kiamut Chak Govin- dapur, pargannah Kanthalia.	Ram Sunder Devya and Govinda Lahori.	3,181 10 0 1,600 0 0 Police, 14 14 0	1 1 0	Entire mehal will be sold.
123	Deshi Prosh, pargan- nah Kaveri Nihala.	Banwarilal Roy, Cimakania Bhutta- beria minor, Lakhi Kanta Chan- dra Kanta, Kanta Kanta, Ramni- kanta, Jagannath Kanta, Bhulta- charya, Nath Egy., Atulyananda	1,674 16 0 8,671 2 0 Police, 61 5 0	75 16 0	Entire mehal will be sold.
124	Nath Chundri, Radha Govinda, Haji Goraini, Gobind Nath, Goloknath Nath, Gaur Mohan Nanda Lal, Radha Kanta, Broja Mohan, Gopinath, Aruna Das, Govinda, Haji Bawali Devya, Gaur Hari, Krama Chundra, Kanaja Lal Govinda, Anna- purna Devya, Baroda Bawali Devya, Radha, Matlalor Trepura, Radha, Krama Sardar, Jagannath, Jagoda Nanda, Begum Bohari Govinda, Poddar Mohan Devya minor, Gopinath Nathayati Govinda, Sati Bhulam Govinda, Ram Govinda.	9,924 7 0			
125	Lakhi Gunkhara and Kashi Chandra Maitra, Indra Maitra others, pargannah Gondia.	Lakhi Gunkhara and Kashi Chandra Maitra, Indra Maitra Devya and others.	1,871 3 0	46 0 0	Separate accounts have been opened for several shares under Act XI of 1853. The small share of Indra Maitra Devya, Shambhu Nath, Barua Nath, Ismaildar, Krama Sardar and Jethab Chandra Chaudhury, Prasad Taluk, Rama Sunder Devya, wife of Harinda Chandra Lahori, Ramkumar Talukdar, Dungri Das Chaudhury, Nil Govinda Gobind Chandra Talukdar, Noorayi Devya, mother of Baroda Prasad Lahori, Juggi Mohan Kanta Mohan Ismaildar, and Kali Chandra Maitra, with a revenue of Rs. 1,403-0-0 from which the arrears are due will be sold.

W. M. CHAT, Offy. Collector of Purna.

Statement of the Affairs of the Bank of Bengal for the week ending 17th Dec. 1878.

LIABILITIES.	Rs. A. P.	ASSETS.	Rs. A. P.
Capital paid-up	— \$10,00,000 0 0	Government Securities	97,13,668 0 0
Reserve Fund	— 20,27,450 0 0	Loans on Government Securities, &c., at Head Office and Branches	47,50,360 14 0
Public Deposits at Head Office	Rs. 97,45,881 7 0	Accounts of credit on Government Securities, Acc. at Head Office and Branches	1,09,88,951 0 0
Ditto at Branches	93,9,261 11 0	Bills discounted and purchased at Head Office and Branches	1,53,63,770 19 5
Other Deposits at Head Office and Branches	9,81,88,881 4 0	Balances with other Banks	6,93,208 11 5
Bank Post Bills, &c.	17,85,158 4 0	Balances	—
Bundaries	9,63,379 0 1	Cash and Currency Notes at Head Office	9,71,114 0 0
		Cash and Currency Notes at Branches	7,789 0 0
		Bundles	1,01,010 10 0
			4,55,42,819 0 7
		Cash and Currency Notes at Branches	8,74,51,630 11 0
			—
Rupees	7,29,04,168 12 4	Rupees	7,29,04,168 12 4

By order of the Directors,

BANK OF BENGAL,
Calcutta, 4th December 1878.

W. WHITLAND, Offy. Chief Acc't. and Dy. Secy.
(734—1)

J. HAMER,
Secretary and Treasurer.

INSOLVENCY NOTICE.

No. 1.

NOTICE is hereby given that in the event of no claim being established to the unclaimed dividends hereinunder mentioned within six months from this date, the same will be paid into court.

In the matter of WALTER CHARLES CHILD, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim	First dividend at 45 per cent., 6th February 1873		Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
4	James Navin & Co. ...	5,366 16 7	2,367 12 9	115 6 2	2,182 6 7	
	Ditto £320 19 6 or ...	3,209 12 0	1,390 3 1	69 0 1	1,311 3 0	
Total			3,677 15 10	184 6 3	3,503 9 7	

No. 2.

In the matter of RAMBABU MISER AND OTHERS, Insolvents.

Schedule of the First and Second Unclaimed Dividends.

Number.	Names of creditors as per Schedule B, per order of 6th December 1873.	Total amount of claim.	Dividends after allowance for expenses, &c., paid to the creditors and others		Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
1	Brija Muhun Doss ...	1,317 14 2	85 5 9	4 4 3	81 1 6	
27	Nahdall Konnoynloll ...	2,578 0 2	146 7 10	7 5 2	139 2 8	
44	Sowpersaud Dabberer and ...	1,337 2 6	64 2 3	3 3 3	60 15 0	
55	Daloo Bhucket Booghawaram ...	1,080 0 0	51 9 0	2 11 7	51 12 5	
63	Bhojeraj Chooramun ...	2,376 15 6	24 13 4	1 3 10	23 9 6	
71	Umirtloll Seligram ...	196 2 6	6 13 6	0 5 5	6 8 1	
78	Runcchuan Sonrujbux ...	223 7 0	11 2 9	0 8 11	10 9 10	
83	Bisnuram Hurkissenram (described in the schedule as Bharutram Hurkissen Dass) ...	1,031 4 6	51 8 1	2 8 1	48 13 0	
99	Surgarehund Debypersaud ...	159 0 0	7 11 1	0 6 1	5 5 0	
105	Premehund Kissendhund ...	577 7 6	3 11 9	0 1 4	1 10 5	
108	Kenny Kissendoyal ...	423 12 3	14 11 7	0 11 9	13 15 10	
140	Lallah Khoooseeloll ...	315 1 6	19 7 4	0 15 6	18 7 10	
143	Lallah Bluerwantioll Woodbuntlall ...	308 3 3	21 13 0	1 3 10	23 9 11	
164	Romanath Roy ...	1,779 10 0	84 14 1	4 7 1	64 7 0	
166	Dewan Rammarnain ...	191 0 0	6 4 0	0 4 2	5 0 7	
168	Gopaul Sookool ...	200 0 0	20 0 0	1 0 0	19 0 0	
180	Jingernath Konajohobarry ...	1,191 4 0	59 9 0	2 15 7	50 9 3	
184	Herryeburn Hanuman Doss ...	900 0 0	45 0 0	2 4 0	42 12 0	
185	Salut Soory Dutt Robey Dutt ...	850 0 0	55 13 6	2 12 8	53 0 10	
Total			787 12 4	39 5 0	748 6 10	

Estate RAMBABU MISER AND OTHERS.

First and Second Dividend Account.

Number.	Names of creditors (residue of Schedule B, per order of 6th December 1873).	Total amount of claim.	Other moiety of the 1st and 2nd dividends to be reserved by the schedule creditor, per order of 6th December 1873.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
2	Rama Shaw Gopaul Doss (described in the schedule as Reannah Shaw Gopaul Doss) ...	11,820 6 8	1,773 1 0	88 10 6	1,684 6 7	
3	Gopaul Doss ...	8,619 13 0	627 16 7	36 6 4	501 6 3	
Total			2,301 0 7	115 0 9	2,186 15 10	

Estate RAMSEBUCK MISSES AND OTHERS.

First and Second Dividend Account.

	Name of creditors (residue of Schedules A and B).	Total amount of claim.	Total amount of dividend at 20 per cent.	Loan at per cent. for charges, &c.	Net amount due to the creditors.
4	Chotay Loll	Rs. 8 1 1	Rs. 2 6 7	Rs. 0 1 11	Rs. 3 4 8
6	Kributam See'nipersaud	260 5 7	79 1 7	3 14 5	74 3 9
7	Goeoolehund Kissenchund	1,316 6 11	294 14 10	19 11 11	375 3 11
8	Jent Shaw Saengeram	1,506 0 7	351 12 10	22 9 8	429 3 6
10	Jent Shaw Casseram Peengram	858 7 1	287 8 6	14 6 0	278 2 6
16	Bunseedhur Thakoordeon	41 0 0	12 4 9	0 9 10	11 10 11
20	Mehunloll	499 10 0	149 14 1	7 7 10	143 6 6
26	Rottachund M'habeerpersaud	158 0 0	47 10 7	2 6 1	45 4 6
30	Nundorem Ch'tayall	645 2 6	193 8 9	9 10 10	183 18 11
33	Mujlees Roy Saligram	297 13 9	89 5 6	4 7 5	84 14 1
34	Sewaram Deelsook Roy	32 0 0	9 9 9	0 7 8	9 13 1
37	Hurscheye Jummah Dass	616 5 6	154 9 6	7 11 8	148 18 10
41	Ramenton Madhopersaud	183 6 0	55 0 1	2 12 0	52 4 1
47	Sewpersaud Honoomanpersaud	85 10 6	25 11 1	1 4 6	24 6 7
61	Ramduhal Tukeram Dhawee	651 0 0	195 4 9	9 11 5	186 9 4
52	Churkut Boogobur	43 4 9	12 15 9	0 10 4	12 6 5
66	Khaesewal Khaseewal	248 0 0	74 8 4	3 11 6	70 10 10
61	Koolomund Goortraankur	760 0 0	210 0 0	10 8 0	199 8 0
67	Hurry Bhokut Tk'kooreeram	299 14 0	89 15 4	4 7 11	85 7 6
68	Ramroyal Rampbul	501 0 0	150 4 9	7 8 2	143 12 7
77	Omnokrum Chheetoram	700 12 0	210 3 8	10 8 2	199 11 4
85	Rachotram Biseentam	1,064 13 3	499 7 1	24 15 6	474 7 7
89	Monorubram Doorgaram	10 6 6	3 1 10	0 2 6	2 15 4
96	Takpoordyal Ajoodrapersaud	906 1 6	271 13 3	13 0 5	268 9 10
101	Sethab Bhukett Heetwanaram	600 0 0	150 0 0	7 8 0	143 8 0
102	Bheel Bhukett Palonaram	32 14 0	9 13 9	0 7 10	9 5 11
110	Phakoo Bhukett Takeeram	40 13 3	12 3 10	0 9 9	11 10 1
123	Stekissen Tewarry and Ramsebuck Tewarry	639 14 6	191 16 6	9 9 7	183 5 11
122	Mooreedbur Tewarry	22 14 0	6 12 9	0 5 5	6 8 4
126	Kiendyatl Roy and Ramjivan Roy	242 15 0	72 14 0	3 10 9	69 3 9
127	Uppan Kot	270 0 0	81 0 0	4 0 9	76 15 3
131	Hunmunt Roy	100 0 0	30 0 0	1 8 0	28 8 0
132	Baboo Hanjewan Sing	191 0 0	57 4 9	2 12 10	54 6 11
133	Bullubont Kot	600 0 0	150 0 0	7 8 0	142 8 0
134	Sowtherrain Sing and Joyneath Sing	144 0 0	43 8 1	3 2 6	41 0 0
136	Sunker Sing	100 0 0	30 0 0	1 8 0	29 8 0
141	Lalib Jersopersaud	270 8 9	81 2 7	4 0 11	77 1 8
145	Meet Valsally Raishrol Hosen	53 4 6	15 15 9	0 12 9	16 2 0
150	Chutter Ubare Kormin	0 0 0	2 11 1	0 2 1	2 9 0
151	Ram Dybil Ch'wdry	48 3 0	14 7 3	0 11 6	19 11 6
153	Hedge Seeburn	10 8 0	3 2 4	0 2 6	3 15 10
155	Beed Bhuket Toolaram	1,084 3 0	325 6 0	16 4 2	204 15 10
157	Latchuman Dass Hurrukehund	85 14 0	25 12 1	1 4 7	24 7 6
158	Betwo Sahemut Roy Meaha Roy	185 10 6	55 11 1	2 12 6	83 14 7
159	Steeram Dass Periauhchund	10 1 0	3 0 3	0 0 11	2 12 10
161	Guzzuz Pahray Beharryloll Pahray	3 14 6	1 2 9	0 0 7	1 1 10
162	Birjnoonbur Dass	15 0 0	4 8 0	0 0 5	4 4 5
171	Mr. Thomas Nicol	20 14 6	6 4 2	0 5 0	6 15 8
172	Dabee Sahaye Beatty	6 3 0	1 18 7	0 1 6	1 12 2
173	Gomes Solove Gopauljee	22 1 9	6 10 1	0 0 5	6 4 10
174	Lall Dass Bundhoolai	9 0 0	2 11 1	0 0 3	2 9 11
175	Mooreedbur Poorsutum Dass	80 7 3	24 2 1	1 4 0	23 14 10
176	Motheorab Dass Horjenhan Dass	1,500 0 0	450 0 0	12 2 6	427 8 0
179	Honoiman Pathye Gherdione Dass	165 9 3	46 10 9	1 2 6	44 5 6
184	Callendur Honoiman Sawhaw	56 13 6	16 4 0	0 12 2	14 7 10
185	Radhopooree Huchaworee Gossain	68 2 6	20 7 1	1 0 4	10 6 9
186	Porsoram Luckmychund	21 0 0	9 4 9	0 7 5	27 2 3
192	Gopaul Roy	96 7 3	26 10 1	1 6 10	1 5 0
200	Bansheahull Taocord-sa	4 9 9	1 6 1	0 1 1	2 8 9
201	Gobend Narain Lalljeetnull	8 16 0	2 10 10	0 2 11	2 8 9
203	Tonlucksie Podamjee	3,101 0 0	920 4 9	46 8 2	883 19 7
205	Button Chund Fool Chund	39 10 4	11 14 3	0 9 6	11 4 9
206	Kissen Persaud Bawwarreeloll	56 6 0	19 9 9	0 15 8	18 10 1
209	Juddomsuth Doss Goosatty	78 2 4	22 13 6	1 2 3	21 11 0
210	Shaw Gorind Dass	1,975 7 5	592 10 1	29 10 1	563 0 0
211	Boobudram Ramboll	569 13 10	175 16 3	8 18 6	168 1 9
212	Konnayloll Gopaul Chund	126 13 7	37 12 0	1 14 3	85 18 10
213	Nurbmull Jonsomnath Roy	18 1 10	5 6 10	0 4 4	6 2 6
214	Sumbin Nauth Tewarry	23 6 4	6 11 5	0 6 4	3 8 7
215	Choonajoll	12 6 4	3 11 5	0 2 11	6 15 10
216	Luchme Chund Fool Chund	24 7 5	7 5 4	0 5 10	6 15 10
220	Golab Chund Soekal Chund	39 7 2	11 18 8	0 9 6	11 3 10
224	Luchmoeloll	2,566 4 0	769 14 0	28 7 10	781 6 6
225	Mackusloll	18 1 4	8 14 9	0 3 1	3 11 8
227	Kempbul Banepersaud	89 10 0	9 13 8	0 7 10	9 4 9
230	Deimok Roy Koent Sing	2 8 9	3 1 1 0	0 0 10	1 0 9
261	Baboo Besseneurepersaud	700 0 0	210 0 0	10 8 0	109 6 0
	Total	Rs. 6,612	Rs. 1,325 9 9	Rs. 428 9 4	Rs. 8,089 0 6

No. 2.

In the matter of WILLIAM MARTIN, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number of creditors	Names of creditors.	Amount of claim.	First dividend at Rs. 4 per cent., 1st August 1878.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
1	Hall, H. & C.	4,000 0 0	1,600 0 0	75 0 0	1,425 0 0	

No. 4.

Estate R. D. LATARIIS and another, Insolvents.

Schedule of the First Unclaimed Dividend.

Number of creditors	Names of creditors.	Amount of claim.	First dividend at Rs. 4 per cent., 1st June 1874.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
1	Krepaw Nund Shaw	5,621 12 9	14 0 10	0 11 2	13 5 8	
2	Easur Chunder Shaw and Sumboonauth Chowdhry.	11,199 9 3	27 15 7	1 6 4	26 9 8	
3	Polin Chunder Coondoo	2,838 15 3	7 1 4	0 6 8	6 11 5	
4	Gregobindo Shaw	6,648 12 0	14 1 11	0 11 3	13 8 5	
5	Moray Dhur Coondoo	4,311 2 6	10 13 7	0 8 8	10 4 11	
6	Hurno Loll Coondoo	1,707 15 9	4 4 8	0 3 4	4 0 11	
7	The India Jute Company, Limited ; Agents, Mackinnon, Mackenzie & Co.	2,992 9 8	7 7 8	0 6 11	7 1 9	
8	Gobindo Chunder Coondoo	920 0 0	2 4 9	0 1 10	2 3 11	
9	Petamber Prelad Chunder Shaw	4,941 2 0	12 5 7	0 9 10	11 11 9	
10	Petamber Nundy	7,500 0 0	18 12 0	0 16 0	17 13 0	
11	Joy Churn	4,905 3 2	12 0 2	0 9 7	11 6 7	
12	Hurrynauch Mothoora Kanto	1,341 7 6	3 5 7	0 2 6	3 2 11	
13	Haran Chunder Padhanauth Shaw	1,438 8 4	3 9 5	0 2 10	3 6 7	
14	Nicol Fleming & Co.	8,644 0 9	9 1 9	0 7 3	8 10 8	
15	Ramjee Dass Soodootra	616 0 0	1 8 7	0 1 2	1 7 5	
16	Seetanauth Shaw	411 0 0	1 0 5	0 0 9	0 15 8	
17	Gungaperiaud Kessub Lall	1,452 12 9	3 10 1	0 2 10	3 7 8	
18	Golepurvaud Cabool Chund	2,234 4 9	5 9 4	0 4 6	6 4 11	
19	Ramcanai Poddar	6,020 11 9	12 8 9	0 10 0	11 14 9	
20	Petunber Shaw	2,922 13 9	7 4 10	0 6 10	6 15 0	
21	Abound Doss	945 0 0	2 7 4	0 1 11	2 5 5	
22	Kalla Chund Poddar	1,821 14 3	3 4 10	0 2 7	2 2 8	
23	Kistokinsore Poddar	3,986 7 9	9 15 5	0 7 11	9 7 6	
24	Bunshes Poddar	2,818 13 6	7 0 9	0 6 7	6 11 8	
25	Issur Chunder Gossie	1,924 0 0	4 12 11	0 3 10	4 9 1	
26	Prawnkisto Dutt	7,268 0 0	18 2 9	0 14 8	17 4 8	
27	Samarang Sea and Fire Insurance Company and Reliance Marine Insurance Company ; Agents, Apoor & Co.	600 0 0	1 8 0	0 1 2	1 6 10	
28	Bengal Marine Insurance Society ; Agent, Thomas DeSouza.	1,100 0 0	3 12 9	0 2 2	3 9 10	
29	Abdool Mahomed Mahomed Bhoy	1,500 0 0	3 12 0	0 3 0	3 9 0	
30	Wienholt Brothers	400 0 0	1 0 0	0 0 9	0 15 3	
31	Ketan of Cally Churn Sedkhan	450 0 0	1 2 0	■ 0 10	1 1 2	
32	D. B. Mehta	1,000 0 0	2 8 0	0 2 0	2 6 0	
33	Kintdhun Shaw Modoosoodun Shaw	1,362 9 8	3 6 9	0 2 8	3 4 0	
34	Sadroyer Premjee	8,329 6 8	20 13 2	1 0 7	19 12 7	
35	C. Rustomjee Sethna	6,523 4 5	16 5 1	0 13 0	15 9 1	
36	James Hechis	450 1 0	1 2 4	0 0 11	1 1 5	
Total		.....	278 15 8	18 13 9	265 1 11	

No. 6.

Estate BALYOR & COMPANY, Insolvents.

Schedule of Fourth and Fifth Unclaimed Dividends.

Number of creditors	Names of creditors.	Amount of claim.	Fourth dividend at 16 2/3 per cent., 7th July 1874.		Fifth dividend at 4 1/2 per cent., 3rd August 1875.	Total of two dividends.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.				
32 & 33	B. & C. Bishop & Co.	7,906 6 6	63 14 9	27 6 4	91 5 1	4 9 0	66 19 1	
34 & 35	Thomas Brandreth	8,109 2 8	27 2 1	11 10 6	98 13 7	1 15 0	86 14 7	
36	Engert and Kolfe	642 8 0	5 10 1	2 6 7	8 0 8	0 6 5	7 11 2	
37	William Page	1,963 1 6	17 2 10	7 5 9	24 5 7	1 8 7	22 3 0	

No.	Names of creditors.	Amount of claim.	Fourth dividend at 4 per cent., 16th July 1878.		Fifth dividend at 4 per cent., 2nd August 1878.		Total of two dividends.	Losses per cent. for charges, &c.	Net amount due to the creditors.
			Rs.	A.	P.	Rs.			
59	William Page	1,465 0 10	12	13	2	5	7	11	18 6 1
60	Julius Liebert	2,819 11 7	33	5	11	14	4	10	47 10 9
61	Mrs. Jane O. Robinson	1,535 11 5				5	12	2	5 12 2
64	The London Insurance Co.	3,637 6 7	31	13	2	13	10	3	45 7 5
65	The Iron Insurance Co.	2,986 8 9	6	4	10	11	3	2	11 3 2
66	The Bengal Insurance Co.	720 8 0				2	11	8	9 0 1
67	J. A. Charlott	1,960 8 3	17	2	5	7	5	8	24 8 1
68	Archibald Glen & Co.	910 10 6	7	15	5	3	6	5	11 6 1
69	Shackel & Edward	415 1 6	3	10	1	1	8	11	5 3 0
69&70	The Manchester Fire Insurance Co.	1,637 14 7	14	5	3	6	2	3	20 7 6
72	John Samuels & Co.	475 0 0	4	9	0	1	12	6	5 16 0
71	The Secretary, Chamber of Commerce	114 9 4	1	0	0	0	6	10	1 6 10
72	The Proprietor, Englishman Press	246 1 9	2	2	5	0	14	9	8 1 2
63	The Indian Daily News Co.	243 12 0	2	2	1	0	14	7	3 0 8
64	Mackenzie, Lyall & Co.	187 8 0	1	10	3	0	11	3	2 5 6
66	Bournemouth Law & Co.	157 6 0	1	6	0	0	9	5	1 16 5
67	Walteroo Mining Co.	269 10 9	2	5	9	1	0	2	3 5 11
69&70	Thomas A. Co.	1,624 0 0	14	3	4	6	1	6	20 4 10
72	A. Robboton	454 10 6	8	16	7	1	11	3	6 10 10
76	James McPherson	636 9 6	6	11	11	2	7	5	8 3 4
79	James Serright	170 0 0	1	7	9	0	10	2	2 1 11
80	The City of Glasgow Bank	1,347 8 0	11	12	7	5	0	10	16 13 5
85	The American Baptist Missionary Union	192 1 0	1	10	7	0	11	6	2 6 1
67	Atkins, B. P. & Co.	307 8 0	2	11	0	1	2	5	3 13 5
92	Buckett, J. O. B.	469 10 2	4	1	8	1	12	2	5 13 10
93	Batten, J. H.	102 15 0	0	14	4	0	0	0	1 4 6
94	Burd, J. W., Lieut.-Col.	291 11 10	9	8	10	1	1	0	3 10 4
99	Balfour, E., Miss	112 8 9	0	16	9	0	6	9	1 0 1
101	Cole, A. W., Captain	228 3 11	1	15	11	0	13	8	2 19 7
104	Campbell, Crawford	366 11 6	3	3	2	1	6	11	4 9 1
105	Cumberlidge, A. B., Captain	214 10 0	2	2	2	0	14	8	3 0 10
109	Davis, L. B. J., Captain	370 15 6	3	5	2	1	0	0	4 11 11
110	Dunmmond, H., Lieut.-Col.	205 9 8	1	12	9	0	12	4	2 9 2
111	DeBude, F. E., Major	766 9 0	6	11	3	2	13	11	9 1 7
114	Douglas, F. Dr.	86 0 0	0	12	0	0	5	1	1 1 0
115	Daly, Dr.	110 3 10	0	15	5	0	6	7	1 2 11
116	Elliott, A. J.	229 0 0	2	0	0	0	13	8	2 13 8
117	Estate of P. Vincent	262 7 6	2	3	4	0	15	1	3 2 5
118	Estate of J. Morton	213 3 9	1	13	10	0	12	0	2 10 2
119	Ewart, R. S. Col.	463 3 8	4	0	10	1	11	9	6 12 0
128	Graham, J., Captain	89 8 0	0	12	6	0	5	4	1 1 0
130	Honeburgh, C. B., Lieut.	99 7 9	0	13	11	0	6	0	1 3 0
132	Hawkins, G. R., c.s.	316 9 11	2	12	3	1	3	0	3 16 3
133	Hawkin, E. J., Dr.	593 0 0	3	3	0	2	3	6	7 5 6
142	Kent, H., Major	402 10 2	4	0	9	1	11	9	5 12 7
143	Lane, Willmet	181 9 0	1	9	5	0	10	11	2 2 7
144	Lyall, J. B., c.s.	80 0 0	0	11	2	0	4	10	0 16 3
147	Longmore, W. H.	1,369 5 5	12	2	0	5	3	4	17 6 10
149	McNeile, D. J.	2,430 9 4	21	4	8	9	1	10	30 11 7
149	Money, F. C., Lieut.-Col.	1,496 0 0	18	1	8	5	0	11	17 12 8
150	Money, R. C. S.	117 6 4	1	0	5	0	7	0	1 7 1
152	McCallum, A. E., Captain	93 0 0	0	13	0	0	6	6	1 1 0
153	Martin, A. C.	69 2 0	0	12	5	0	6	4	0 0 10
154	Marshall, C., Mrs.	124 0 6	1	1	5	0	7	6	1 7 9
155	Meirville, S. S., c.s.	349 13 0	3	0	11	1	6	0	4 5 11
156	Secretary, Messrs. 22nd Punjab Native Infantry	222 10 6	1	15	2	0	12	4	2 19 6
159	Macdonald, J. C.	286 11 7	2	1	1	0	14	2	2 15 2
162	Mathew	630 8 0	5	8	8	2	5	9	7 14 9
163	Major J. C. Miller & Golluck-nauth	860 4 7	8	6	5	3	9	7	13 0 0
165	Pond, A. Major	191 6 6	1	10	9	0	11	5	2 6 10
167	Price, R. A., Lieut.	95 12 0	0	13	4	0	5	8	1 8 11
168	Pratt, C. S., Lieut.	1,276 5 8	11	2	6	4	12	6	16 15 0
171	Parsons, F. Dr.	87 11 0	0	12	8	0	5	7	1 1 10
174	Patmer, W. D., Lieut.	766 3 0	8	9	10	2	12	4	9 7 6
175	Pinwell, C. S., Lieut.	827 0 0	2	13	9	1	3	7	4 8 3
176	Price, W. H., Dr.	301 0 0	0	14	1	0	8	0	1 1 9
178	Patten, Joseph	82 0 0	0	11	5	0	4	11	0 15 7
179	President, Band Committee, 6th Regiment, Bengal N. I.	84 0 0	0	11	9	0	5	0	0 15 11
180	Rid, G., Brigadier-General	108 0 0	1	7	6	0	10	0	1 16 10
182	Studdock, C. E., Dr.	107 3 6	0	16	0	0	6	5	1 4 5
183	Swilly, E. Mrs.	89 10 6	0	12	6	0	6	4	1 1 1
184	Smith, G., Freer	95 11 0	0	13	6	0	5	9	1 1 2 4
185	Smith, J. D.	101 10 6	0	14	2	0	6	1	1 1 3 3
184	Shakespear, H., Captain	231 11 2	2	0	6	0	13	9	2 11 11

Number	Name of creditors.	Amount of claim.	Fourth dividend at 14 per cent., 5th July 1876.	Fifth dividend at 5 per cent., 2nd August 1876.	Total of two dividends.	Less 5 per cent. for charges, &c.	Net amount due to the creditor.
195	Secretary, Agricultural & Horticultural Society	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
		106 14 0	0 14 0	0 0 4	1 6 1	0 1 0	1 4 1
196	Stobart, H.	87 11 0	0 12 3	0 5 3	1 1 6	0 0 10	1 0 8
198	Smylie, J. B., Major	192 1 3	1 10 10	0 11 6	2 6 4	0 1 11	2 4 5
199	Spottiswoode, W.	303 13 8	2 10 8	1 2 3	3 12 11	0 3 0	3 9 11
201	Savi, J. B. B., Lieut.	780 12 0	6 14 0	2 15 4	9 13 10	6 7 10	9 6 0
202	The representatives of the Revd. Geo. Smith, deceased	1,305 9 3	12 3 4	5 3 6	17 7 0	6 13 11	10 9 1
204	Turner & Co.	2,774 15 11	24 5 0	19 8 8	34 11 8	1 11 9	32 15 11
205	Tennant, J. F., Major	81 0 6	0 11 4	0 4 10	1 0 2	0 0 0	0 15 5
206	Waddington, H. F., Major	186 4 0	1 10 0	0 11 2	2 5 2	0 1 10	2 3 4
209	Walker, E. W. E., Major	250 3 8	2 3 0	0 15 0	3 2 0	0 2 6	2 15 6
211	Walton, F.	289 0 11	2 8 5	1 1 4	3 0 9	0 2 10	3 6 11
212	Whish, W. T., Lieut.	1,065 9 0	9 5 2	3 15 11	13 5 1	0 10 7	12 10 6
215	Wise, D. Captain	246 14 8	2 2 6	0 14 10	3 1 4	0 2 5	2 14 11
227	Juggut Chunder & Co.	106 4 0	0 11 8	0 6 3	1 4 11	0 1 0	1 3 11
361	Watkins, & Stokes.	1,225 7 0	10 11 6	4 9 6	15 6 0	0 12 3	14 6 9
384	Stack, Collis, & Murfield	114 0 0	0 15 11	0 6 10	1 6 9	0 1 1	1 5 8
386	Charles Henderson	149 0 0	1 4 10	0 2 11	1 7 9	0 1 8	1 6 7
	Total .....	.....	.....	.....	787 3 10	39 1 10	748 2 0

No. 6.

In the matter of HERBAN CHURNER CHURCHERETTY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Name of creditor.	Amount of claim.	First dividend at 3% per cent., 4th September 1876.	Less 3 per cent. for charges, &c.	Net amount due to the creditor.
7	Dabee Doss Sunkeroll	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
		3,343 12 0	1,103 7 0	55 2 9	1,048 4 8

No. 7.

In the matter of DEMONARTH DAY, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number	Name of creditors.	Amount of claim.	Second dividend at 15 per cent., 27th November 1876.	Less 3 per cent. for charges, &c.	Net amount due to the creditor.
27	Ahmed Bux	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
11	Bulloram Day	221 8 0	33 3 7	1 10 7	31 9 0
16	Gosain Dass Kaur	25 13 0	3 13 11	0 3 1	3 10 10
25	Jaora Mull Jossel	5 4 0	0 12 7	0 0 7	0 12 0
12	Lucky Money Dassee Breenulty	3,748 14 0	562 6 3	28 1 10	534 3 5
14	Moodoosundun Dass and Parbutty Boobee	139 6 0	20 14 4	1 0 8	19 18 8
15	Moodoosundun Sireen	252 8 6	37 14 1	1 14 3	35 15 10
17	Maudub Chunder Chatterjee	65 14 0	9 14 1	0 7 10	9 6 3
24	Maudub Chunder Mookerjee	65 14 0	9 14 1	0 7 10	9 6 3
	Total .....	.....	689 3 11	34 7 0	654 12 11

No. 8.

In the matter of BRADDOCK & CO., Insolvents.

Schedule of the Third Unclaimed Dividend.

Number	Name of creditors.	Amount of claim.	Third dividend at 5 annas per cent., 27th November 1876.	Less 3 per cent. for charges, &c.	Net amount due to the creditor.
1	George Samuel Sykes	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Bank of Hindustan, China, and Japan, Ltd.	38,322 9 6	110 6 1	5 8 3	104 13 10
4	George Denes Blake	921 14 0	2 14 8	0 2 4	2 11 4
6	The Universal Life Assurance Society	9,002 8 3	30 0 2	1 8 0	29 8 2
	Total .....	.....	144 6 6	7 8 6	137 8 0

No. 9.

In the matter of BROSONIUTH MOOKERJEE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of creditors	Amount of claim	First dividend at 25 per cent. End February 1878.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
8	Negendronauth Mookerjee	682 10 0	375 7 1	18 12 4	366 10 6	

No. 10.

In the matter of CHARLES LLOYD EDWARD, an Insolvent.

Schedule of the Fourth Unclaimed Dividend.

Number	Names of creditors	Amount of claim	First dividend at 25 per cent. End February 1878.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
	Agra Bank Society	100 0 0	25 0 0	5 3 2	22 12 10	
	Beggie & Co.	61 0 0	15 18 5	0 3 1	3 10 4	
	Bindabun Paul	57 0 0	14 6 8	0 2 8	3 4 0	
	Blunt, Mrs. Ellen	37 0 0	9 2 6	0 1 9	2 1 9	
	Bhowanee Banerjee	12 9 7	3 4 9	0 6 10	6 14 10	
	Crane, W. C.	35 2 0	8 1 5	0 1 8	2 0 0	
	Chalcraft, Mrs.	20 0 0	5 3 2	0 0 11	1 2 3	
	Carthage, Mrs.	172 10 0	43 0 0	0 8 3	9 13 6	
	Hallton, Mrs.	20 0 0	5 0 2	0 0 11	1 2 3	
	Hickmarch, Mrs.	68 0 0	17 1 8	0 3 9	3 14 6	
	Jones & Co.	268 8 0	66 1 9	12 10	16 4 11	
	Kistomelum Day	50 0 0	12 0 0	2 4	2 13 8	
	Maudy, Mrs.	34 0 0	8 0 8	1 7	1 15 1	
	Muzzoodie Tailor	192 0 0	48 0 4	8 2	10 15 2	
	Palmer, P.	271 6 6	68 1 7	13 0	16 7 7	
	Poro Butcher	65 4 0	16 1 5	2 7	3 2 5	
	Ramdhun	80 0 0	20 12 9	3 10	4 9 11	
	McKiller & Co.	46 0 0	11 12 2	2 2	2 10 0	
	Robinson & Co., W. W.	21 0 0	5 3 2	0 0 11	1 2 3	
	Rada Mohun Pyne	134 0 0	33 0 8	6 5	7 10 3	
	Homeless Christian	38 2 0	9 2 4	3 9	2 2 10	
	Swinhoe, R., Executor of Mr. Gillanders	138 10 8	34 3 1	6 7	7 14 6	
	Statham, H. G.	54 8 0	13 4 4	2 7	3 1 9	
	Spence, Mrs.	21 0 0	5 4 2	1 0	1 3 2	
	Tandy, H.	60 4 0	15 9 10	2 10	3 7 0	
	Titoo Tailor	37 0 0	9 13 1	2 3	2 10 10	
	Thompson, T. E.	26 0 0	6 8 11	1 2	1 7 9	
	Wilson, Frith & Co.	274 8 10	68 7 3	14 9	55 8 6	
	Ork, W. R. for Ranken & Co.	655 11 8	165 5 0	15 6	37 6 1	
	Watkins Cliff & Co.	17 1 1	4 0 5	0 9	0 15 8	
	Watts & Co.	60 0 0	15 0 0	2 4	2 13 8	
	Wilson & Co.	70 0 0	17 3 2	3 4	3 15 10	
	Wilson, J. H.	23 12 0	5 8 10	1 1	1 5 9	
	Wilkinson, Mr.	23 10 0	5 7 0	1 1	1 6 11	
	Total		200 12 11	12 15 9	247 13 8	

No. 11.

In the matter of GEORGE WALLIS BLACKMORE DORRETT (DORRETT Brothers).

Schedule of the First Unclaimed Dividend.

Number	Names of creditors	Amount of claim	First dividend at 25 per cent. End February 1878.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
2	Aspinall, Mrs. Marianne	12,898 9 0	325 11 9	11 4 7	214 7 2	
1	Byjmathi Baboo	13,904 15 0	323 5 4	12 2 8	281 9 8	
15	Brymouth and Radhakishen	125 0 0	31 3 0	1 9	2 1 3	
6	Doorga Persaud	3,150 0 0	78 2 0	12 1	52 6 11	
33	Prince of India Press	60 0 0	15 0 0	0 11	1 1 7	
3	Greenway Brothers	2,589 18 2	45 5 1	2 4 3	43 0 10	
24	Goms Mohamed	75 0 0	15 0 0	1 0	1 4 0	
8	Henry & Co., J. M.	225 0 0	56 0 0	3 1	3 11 11	
14	Jewa Ram Shah	283 0 0	415 2	3 11	4 11 3	

Number	Name of creditors.	Amount of claim.	First dividend last Rec'd. 1st & per cent. 2nd Feb uary 1878			Legal 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs.	A.	P.		
16	Kitchen Poulterer	83 10 0	1	7	0	0 1 2	1 6 9
21	Kirk, J. R.	200 0 0	3	8	0	0 2 9	3 6 9
9	Lucknum Doss	275 0 0	4	13	0	0 3 10	4 9 2
11	Laurence, Thomas	221 8 0	3	14	0	0 3 1	3 19 11
7	Mahomed Hossein	280 0 0	4	14	5	0 3 11	4 10 6
19	McSweeney, Mrs.	74 8 0	1	4	10	0 1 9	1 3 10
22	Mootaram Shah	69 0 0	1	0	10	0 0 10	1 0 0
23	Mofussilite Newspaper Proprietor	150 0 0	2	10	0	0 2 1	2 7 11
5	Raddha Mohun Pyne & Co.	9,634 0 3	63	10	9	3 2 11	60 7 10
6	Shah Mahomed & Co.	366 12 0	6	6	8	0 5 1	6 1 7
13	Shah Mahomed	438 14 0	7	10	11	0 6 1	7 4 10
10	Volcanolite	110 12 6	1	15	0	0 1 0	1 13 6
12	Williams, M. J.	226 7 0	3	15	1	0 3 1	3 12 0
			130	3	0	34 7 7	655 12 2

No. 12.

In the matter of JAMES BLVERT, an Insolvent.

Schedule of the First Unclaimed Dividend

Number	Name of creditors.	Amount of claim. Rs.	First dividend at Rs. 1st & per cent. 2nd Feb uary 1878			Legal 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs.	A.	P.		
9	Davies & Co., Meadames	250 0 0	1	1	0	0 3 3	3 13 9
4	Gibson, W.	7,000 0 0	113	12	0	5 11 0	108 1 0
1	Holloway, Frederick H.	6,584 0 0	103	11	10	5 2 11	99 5 11
2	Ditto ditto	360 0 0	4	14	0	0 3 10	4 10 2
6	Hay & Ch. G. Co.	200 0 0	3	4	0	0 2 7	3 1 5
5	Jones & Co., W. H.	200 0 0	3	4	0	0 2 7	3 1 5
17	Nundry Pitt Matta	17,000 0 0	279	4	0	13 13 0	362 7 0
14	Ram Lall	80 0 0	1	1	0	0 1 0	1 9 9
3	Wilson Minden	7,000 0 0	113	12	0	5 11 0	108 1 0
	Total		621	3	7	31 3 2	593 0 5

No. 13.

In the matter of WEDDING THOMAS Davies, an Insolvent.

Schedule of the Second Unclaimed Dividend

Number	Name of creditors.	Amount of claim.	Second dividend at Rs. 1st & per cent. 2nd Feb uary 1878			Legal 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs.	A.	P.		
22	Allan, R. W.	400 0 0	5	0	0	0 4 0	4 12 0
33	Allan, R. T.	400 0 0	5	0	0	0 4 0	4 12 0
10	Book Club, 72nd Regiment, N. I.	188 3 2	2	5	8	0 1 10	2 3 10
31	Cally Pressand Stein & Co.	150 10 0	1	16	11	0 1 7	1 14 4
10	DeCosta, Mrs.	88 8 4	1	1	4	0 0 10	1 1 0
19	Bawali Sing, Rajah	438 12 2	5	7	9	0 4 3	5 9 5
18	Elphinston, G. S.	162 10 10	2	0	8	0 1 7	1 14 11
33	Edmonds, Mrs.	390 0 0	4	14	0	0 3 10	4 10 2
24	Gobindchunder and Gangadhar Seal	100 0 0	1	4	0	0 1 0	1 3 0
25	Hennesey & Co., John	1,000 0 0	12	8	0	6 10 0	11 14 0
9	Jamrokey Doss, Baboo	11,800 0 0	147	8	0	7 0 0	140 2 0
11	Kunnie Lall	392 3 7	4	14	6	0 2 11	4 10 6
28	Manuel, J.	344 8 0	4	4	11	0 3 5	4 1 6
2	Ram Doss, Baboo	11,025 0 0	1,175	5	0	68 12 8	1,116 8 9
0	Stewart & Co.	1,208 0 0	16	1	7	0 19 0	14 5 7
7	Shewurd & Co.	100 0 0	1	4	0	0 1 0	1 8 0
1	Thackordoss Bonnerjee	1,265 0 0	16	11	0	0 12 6	14 16 9
6	Tata Chund Ranchund	8,000 0 0	100	0	0	5 0 0	95 0 0
14	Wright, Mrs. Nathan	513 12 2	6	6	9	0 5 1	6 1 9
21	Wilson & Co., D.	100 0 0	1	4	0	0 1 0	1 8 9
29	Wenbie, Captain John	500 0 0	6	4	0	0 6 0	5 15 0
	Total		1,619	9	2	76 15 2	1,449 10 9

No. 14.

In the matter of SENGORATL MIEER, an Insolvent.

Schedule of First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at Rs. 1 as. 6 per cent., 2nd February 1876.		Loss & per cent. for charges, Rs.	Net amount due for the creditors.
			Rs. A. P.	Rs. A. P.		
7	Chandramukhi ...	9,470 6 0	118 8 1	6 14 8	112 7 6	
11	Burdiam Chell ...	218 12 0	2 11 9	0 2 2	2 0 7	
9	Burresa Sing ...	1,165 4 0	18 5 1	0 14 7	17 6 6	
26	Dwerga Sunker and Laljeemull	1,012 2 0	12 10 5	0 10 1	12 0 4	
20	Dwyrana Loohya ...	610 13 6	7 11 11	0 8 2	7 5 9	
8	Gangaram and Gogon Chund ...	2,000 0 0	25 0 0	1 4 0	23 12 0	
16	Gore Harry L. M. ...	1,795 2 6	22 7 0	1 1 11	21 8 1	
24	Gungaper sand and Ramcutton ...	16,641 9 9	208 0 4	10 6 5	187 9 11	
27	Gulall Chund Kecut Sing and Jay Chund ...	1,500 0 0	18 12 0	0 15 0	17 13 0	
22	Gulabchell and Sookhasenlell, Ld. ...	450 12 6	5 10 2	0 4 6	5 5 8	
10	Holasroy ...	358 9 6	6 15 8	0 5 8	6 10 0	
4	Juggernauth Swamee ...	1,031 8 8	12 14 4	0 10 3	12 4 1	
14	Juggernauth Putnick ...	2,000 0 0	31 4 0	1 9 0	29 11 0	
8	Komer Sectul Sing Chowghurwah ...	4,111 1 6	61 6 2	2 9 1	48 13 1	
18	Kewalram Loohya ...	902 16 0	11 4 7	0 9 0	10 11 7	
19	Kewalram Loohya ...	371 3 6	4 10 3	0 3 8	4 6 7	
33	Lonojol and Treebhubun Sing ...	1,100 0 0	13 12 0	0 11 0	13 1 0	
1	Mujish Roy ...	1,000 0 0	13 8 0	0 10 0	11 14 0	
2	Mohanson and Doolee Chund ...	1,000 0 0	12 8 0	0 10 0	11 14 0	
21	Moneyram Loohya ...	400 0 0	5 0 0	0 4 0	4 12 0	
12	Ramunraim Lallah ...	3,000 0 0	37 8 0	1 14 0	35 10 0	
30	Radakissen and Gungashnboy ...	228 0 0	2 13 7	0 2 3	2 11 4	
32	Ruggernauth Dass and Dall Chund ...	8,000 0 0	100 0 0	6 0 0	95 0 0	
5	Singy-paul Swamee ...	2,791 7 6	34 14 4	1 11 11	93 2 5	
22	Shaw Bogherberdal ...	108 7 6	1 5 8	0 1 1	1 4 7	
23	Shaw Boghooburival, Shaw Muckunoll, Shaw Coondunoll, and Shaw Foondu-					
	loll ...	169 7 0	2 1 11	0 1 8	2 0 9	
28	Shaw Coondunoll and Shaw Foondu-loll ...	10,536 6 3	132 7 3	6 9 11	125 13 4	
13	Than Sing ...	3,014 0 0	120 2 10	6 0 1	111 2 9	
16	Ticaram and Umgumull ...	210 3 3	3 1 10	0 2 5	3 16 5	
17	Tillock Chund Loohya ...	1,811 5 3	22 10 3	1 2 1	21 8 2	
31	Tikakordoss ...	3,665 8 6	44 9 1	2 3 7	42 5 6	
25	Woomasunker and Molunioll ...	1,217 12 0	15 3 7	0 12 2	14 7 5	
Total			1,118 12 1	65 14 4	1,062 13 9	

No. 15.

In the matter of GRIEBHUR MULLICK, an Insolvent.

Schedule of First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at Rs. 1 as. 6 per cent., 2nd February 1876.		Loss & per cent. for charges, Rs.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
10	Adiyo Churn Day's estate ...	264 0 0	1 1 9	0 0 10	1 0 11	
12	Amund Chunder Bose ...	1,661 6 9	7 3 7	0 5 9	6 18 10	
48	Adiyo Churn Shaw ...	876 4 0	2 13 4	0 3 0	3 10 4	
13	Binayroh Chunder Mullick ...	610 0 0	2 3 0	0 1 9	2 1 8	
17	Brijonauth Bhur ...	2,061 0 0	9 1 9	0 7 3	8 10 6	
24	Bhoyrub Chunder Paul and Tariney Churn					
	Paul ...	911 16 6	3 16 10	0 8 8	3 12 6	
26	Bhulanauth Shaw ...	707 8 0	3 1 8	0 2 6	2 16 1	
19	Bhogobutty Churn Haldar ...	1,984 5 6	6 0 11	0 4 10	5 12 1	
60	Budden Chunder Paul ...	558 0 0	1 8 8	0 1 2	1 7 6	
79	Birley, Currie & Co. ...	6,103 30 0	26 15 5	1 5 6	25 9 11	
59	Comulrooney Babey Greenatty ...	600 0 0	2 8 0	0 2 9	3 5 8	
46	Dwergapersaud Kur ...	686 0 0	2 0 0	0 2 4	2 13 8	
75	Eusthoni A. Co., L. J. ...	289 2 0	1 0 9	0 0 10	0 16 11	
66	Delitz, France ...	2,500 0 0	10 16 0	0 8 9	10 6 3	
52	Goberdhone Mullick ...	1,000 0 0	4 6 0	0 3 6	4 2 6	
25	Goudswardhy & Co. ...	3,600 0 0	16 6 0	0 12 3	14 6 9	
28	Goorcooper and Dutt ...	4,600 0 0	19 11 0	0 15 9	18 11 3	
96	Gulack Chunder Coondoo and Hurrolall					
	Mundie ...	681 4 0	2 15 8	0 2 4	2 13 4	
78	Haran Chunder Ash ...	1,411 16 6	6 2 10	0 4 11	5 18 11	
40	Huloshur Day and Bhoyrub Chunder Ghose	1,990 2 0	8 11 4	0 6 6	8 4 10	
90	Hurro Chunder Mookerjee ...	1,000 0 0	4 6 0	0 3 6	4 2 6	

S.	Name of creditors.	Amount of claim.	First dividend at 7 per cent. and February 1878.			Loss & per cent. for charges, &c.	Net amount due to the creditors.
			Rs.	A.	P.		
61	Huber & Co., J.	727 0 0	3 2 11	0 2 6		3 0 5	
98	Hemnauth Chunder	275 0 0	1 3 8	0 0 11		1 2 4	
81	Jitaram Bhukut and Harran Chunder Ash	733 0 0	1 7 9	0 1 2		1 6 7	
64	Jhooti Cather Baboo	612 0 0	2 10 10	0 2 1		2 8 9	
79	Jogtanund Mullick	1,175 6 0	5 2 3	0 4 1		4 14 9	
108	Jodomnath Mullick	400 0 0	1 12 0	0 1 4		1 10 8	
18	Kepachay	496 0 0	2 2 8	0 1 8		2 1 0	
26	Kristo Chunder Sircar and Greesh Chunder Dutt	314 11 0	1 6 0	0 1 1		1 4 11	
62	Kista Chunder Doss	866 7 0	3 12 8	0 2 0		3 9 8	
65	Kristo Chunder Roy	714 13 0	3 4 2	0 2 7		3 1 7	
97	Klou Chund and Konoyall	1,137 5 0	4 15 7	0 3 11		4 11 8	
76	Lench, Kettlewell & Co.	1,071 3 0	4 11 0	0 3 9		4 7 8	
1	Mackenzie, Lyall & Co.	621 1 6	2 11 8	0 2 2		2 9 4	
42	Modhoomodun Seal	1,000 0 0	4 6 0	0 3 0		4 2 6	
94	Modhoosundun Mundie and Pittumber Bullub	357 2 0	1 9 0	0 1 3		1 7 0	
96	Modhoosundun Mundie and Bholaupurh Mundie	769 8 0	3 6 10	0 2 8		3 5 2	
10	Nilmonoy Pyne	727 14 0	3 2 11	0 2 6		3 0 5	
22	Nittanund Shaw and Dwarkanath Shaw	1,072 8 6	4 11 1	0 3 9		4 7 4	
36	Nilcomul Seal apd Kolla Gound Samunti	406 9 6	1 12 6	0 1 5		1 11 1	
2	Panchebanur Bhuttacharya	700 0 0	3 1 0	0 2 5		2 14 7	
26	Prem Chander Sircar and Greesh Chunder Dutt	414 11 0	1 13 0	0 1 5		1 11 7	
77	Purrier & Co.	721 4 3	3 2 6	0 2 6		3 0 0	
102	Prawnkista Chuckerbutty	109 0 0	4 2 5	0 3 3		3 15 2	
109	Poard, P.	500 0 0	2 3 0	0 1 9		2 1 3	
14	Ramnund Sein	5 0 0 0	2 3 0	0 1 9		2 1 3	
35	Rajsoorin Dhole and Pittumber Day	1,034 14 9	4 7 1	0 3 8		4 3 7	
46	Ramtono Shaw	2,323 12 0	10 1 1	0 3 2		9 11 11	
66	Ramtriton Bonnerjee	371 3 6	1 8 7	0 1 2		1 7 6	
58	Rambux and Wodeyram Baboo	6 9 6 9	2 14 10	0 2 4		2 12 6	
70	Rammaran Siughee	502 3 6	2 9 5	0 2 0		2 7 5	
72	Rajkiste Hekiar and Modoosundun Haldar	2,205 0 0	10 0 8	0 2 6		9 8 2	
103	Ramronoy Mundie	459 0 0	1 15 6	0 1 0		1 14 0	
8	Shakl Oiemeeah	1,081 10 0	4 11 8	0 3 9		4 7 11	
27	Shama Churn Sett	263 2 0	1 2 5	0 0 11		1 1 6	
53	Shank Meeran Meah	1,119 14 0	4 13 9	0 3 10		4 9 11	
54	Shakl Duncu Meah	298 10 8	1 4 11	0 1 0		1 3 13	
67	Saligram Baboo and Doorgapersaud Baboo	350 0 0	1 8 6	0 1 2		1 7 4	
78	Scott, Bell & Co.	9,017 5 3	42 3 4	2 1 0		40 1 7	
10	Simal & Co.	2,030 0 0	8 12 0	0 7 0		8 5 0	
91	Sarrup Chunder Turruffdar	2,201 0 0	9 12 2	0 7 9		9 4 5	
100	Saraj Mistry	250 0 0	1 1 6	0 0 10		1 0 8	
100	Shearmen, Mullins & Co.	15,000 0 0	75 10 0	8 4 6		62 5 6	
44	Vicknac Ilacrab	551 11 3	1 8 7	0 1 2		1 7 5	
49	Woomer Sirdar and Coobemoodee Sirdar	275 7 0	1 3 3	0 0 11		1 2 4	
Total			396 10 5	19 13 9		378 15 2	

No. 16.

In the matter of HALLOPHUK DAY, an Insolvent.

Schedule of the Second Undeclared Dividend.

S.	Name of creditors.	Amount of claim.	Second dividend at 7 per cent. and February 1878.			Loss & per cent. for charges, &c.	Net amount due to the creditors.
			Rs.	A.	P.		
1	Ramnund Ghose and Ramdhone Nundy	1,300 0 0	2 7 0	0 1 11		2 6 1	
2	Ramnudu Mundie	1,822 4 0	3 6 8	0 2 9		3 5 11	
3	Manoram and Buddinath Baboo	3,215 0 0	7 15 4	0 6 4		7 9 0	
4	Gopernath Mozendar and others	16,075 9 3	29 4 3	1 6 7		26 13 9	
5	Ramnund Rocketti	422 4 0	1 11 8	0 1 4		1 10 6	
6	Nim Chund Baboo and others	4,123 0 0	7 11 8	0 2 6		6 6 8	
7	Sookdyeh and Kistomudan	8,000 0 0	5 10 0	0 2 6		3 0 6	
8	Dallis Chund Kerkormah	1,7 0 0 0	3 3 0	0 1 2		1 7 0	
9	Kinniudeharry Saha	805 0 0	1 8 2	0 1 2		1 7 0	
10	Mujden Moloin Saha	1,000 0 0	1 14 0	0 1 6		1 12 6	
11	Jucoco Moloin Saha and another	2,400 0 0	4 9 0	0 3 7		4 6 5	
12	Goori Chund Das	1,000 0 0	1 14 0	0 1 6		1 12 6	
13	Emaundey Mullick and another	8,089 0 0	6 19 8	0 4 7		6 8 1	

No. Date N.	Names of creditors.	Amount of claim.	Second dividend at 2 per cent., End February 1878.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.		
			Rs.	A.	P.	Rs.	A.	P.
14	Muddon Mohon Sircar and another...	... 672 0 0	1	4	2	0	1	0
19	A Grant	1,600 0 0	2	19	0	0	2	10
54	Biswambher Day	1,926 3 6	2	9	0	0	2	11
107	Calcutta Bank	27,000 0 0	50	10	0	2	8	6
108	Seebawandery Dassree Exha	10,000 0 0	18	12	0	0	15	0
109	Juggi Mohon Seal	40,000 0 0	76	0	0	3	12	0
110	Alatty Chund Baboo	20,000 0 0	37	8	0	1	14	0
111	Pravinkista Seal	15,000 0 0	29	2	0	0	8	3
112	Casanauth Rockett	1,500 0 0	28	2	0	1	6	6
317	Sibaram Ghose	15,000 0 0	28	2	0	0	1	12
120	Nursing Chunder Roy	1,000 0 0	1	14	0	0	1	12
Total			320	6	4	16	4	9
						310	1	7

No. 17.

In the matter of KESHBALL MULLICK, an Insolvent.

Schedule of the First Unclaimed Dividend.

No. Date N.	Names of creditors.	Amount of claim.	First dividend at 2 per cent., End March 1876.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.		
			Rs.	A.	P.	Rs.	A.	P.
7	Bonomally Sen	276 0 0	19	4	0	0	15	4
11	Baharry Lall Dschett	45 5 0	3	2	0	0	2	0
16	Brindabun Mullick	20 0 0	1	8	5	0	1	5
9	Dwerkannath Day	600 0 0	42	0	0	2	1	7
6	Gosuboberry Mullick	198 0 0	13	13	8	0	11	1
15	Gopal Chunder Dutt	280 0 0	19	9	7	0	15	6
14	Nurruromul Mullick	62 5 0	4	5	0	0	3	5
22	Pravnikisto Lahia	900 12 9	63	10	11	3	2	11
10	Rooplal Day	153 4 6	10	11	8	0	8	7
1	Sookdyall Soorjoe Mull	26 13 0	1	12	11	0	1	6
16	Sarrel Chunder Chuckorbutty	80 0 0	6	4	10	0	5	15
Total			186	2	7	9	4	6
						176	14	2

No. 18.

In the matter of ALEXANDER WALLACE & CO, Insolvents.

Schedule of the Third Unclaimed Dividend.

No. Date N.	Names of creditors.	Amount of claim.	Third dividend at 2 per cent., End March 1876.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.		
			Rs.	A.	P.	Rs.	A.	P.
4	Thomas Pain & Co.	7,194 2 6	269	11	4	17	15	9
5	W. Johnston	120 0 0	6	0	0	0	4	9
7	William Henderson	300 0 0	15	0	0	6	12	0
Total			1,495	15	10	76	4	8
						1,611	11	3

No. 19.

In the matter of OKLAO SING, an Insolvent.

No. Date N.	Names of creditors.	Amount of claim.	First dividend at Rs. 1/2 per cent., End March 1875.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.		
			Rs.	A.	P.	Rs.	A.	P.
12	Bulka Dass, Badre Dass Mokessi	694 16 6	6	5	0	0	6	7
7	Calla Chund Ponth	450 4 9	5	0	7	0	6	5
24	Dwerkannath Sircar	173 14 0	3	0	6	0	2	14
2	Grendharrell Konnyllall	334 8 6	5	13	8	0	4	8
14	Honeeman Dass	1,600 0 0	25	4	0	1	5	0
23	Johurmull Doya Chund	1,409 14 0	25	8	2	1	4	1
Total						23	15	1

Number	Names of creditors	Amount of claim	First dividend at Rs. 1/- per cent., 1st March 1878.			Last 5 per cent. for charges, &c.	Net amount due to the creditors
			Rs.	A.	P.		
4	Kistolall Ghose	67 0 6	1	2	9	0 0 11	1 1 10
8	Koylas Chunder Baghee	64 1 0	1	1	11	0 0 10	1 1 1
21	Kullo Baboo Lall Chund	743 13 0	13	0	3	0 10 4	12 5 11
6	Manick Chakrabarty	347 12 0	6	1	5	0 4 10	5 12 7
11	Mutebosaram Mundle	91 9 6	1	0	6	0 1 3	1 9 6
17	Mehurdutt Lop' Chund	619 4 6	9	1	1	0 7 3	8 9 10
10	Opoorbhoomrao Mundle	75 0 0	1	5	0	0 1 0	1 4 0
9	Hoopill Monkerjee	540 7 0	9	7	4	0 7 6	8 15 10
6	Rambarain Dass	457 15 0	8	0	8	0 8 4	7 9 11
9	Ram Chunder Bhur	826 13 6	14	7	6	0 11 0	13 12 0
16	Sirdar Mulla	104 15 0	1	13	5	0 1 6	1 12 0
13	Thakooram Nandy	363 0 0	6	2	10	0 4 11	5 13 11
Total			150 0 0			7 7 3	142 9 3

No. 20.

In the matter of GEORGE FRASER RILEY, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number	Names of creditors	Amount of claim	Second dividend at Rs. 1/- per cent. 1st March 1878.			Last 5 per cent. for charges, &c.	Net amount due to the creditors
			Rs.	A.	P.		
32	Alexander, R.	4,000 0 0	90	0	0	1 9 0	28 8 0
15	Bell, W.	600 0 0	3	12	0	0 3 0	3 9 0
21	Bagshaw & Co.	700 0 0	5	4	0	0 4 2	4 15 10
6	Cramp, P. R.	300 0 0	2	4	0	0 1 9	2 2 3
7	Gallypersaud Sein & Co.	1,000 0 0	6	12	0	0 5 4	6 6 8
8	Curri & Co.	1,500 0 0	11	4	0	0 9 0	19 11 0
10	Coles, J. H.	350 0 0	2	19	0	0 2 1	2 7 11
37	De Penning, P.	1,200 0 0	9	0	0	0 7 2	8 8 10
19	Gouges, A.	617 4 0	4	10	0	0 3 8	4 6 4
50	Greenway Brothers	380 0 0	2	13	7	0 2 3	2 11 4
4	Howard, William for R. Beeton	12,300 0 0	92	4	0	4 9 0	87 10 8
48	Llewelyn, J.	800 0 0	6	0	0	0 4 9	5 11 3
61	Mackillop Stewart & Co.	700 0 0	5	4	0	0 4 2	4 15 10
29	Newson, Gasper	3,000 0 0	22	8	0	1 2 0	21 6 0
31	Newson, J.	800 0 0	6	0	0	0 1 9	5 11 2
42	Pearson, Dr. J. T.	500 0 0	2	4	0	0 1 9	2 2 3
35	Ram Chunder Doss & Co.	454 8 0	3	6	0	0 2 8	3 3 10
28	Sarup Chund Datt	300 0 0	2	4	0	0 1 9	2 2 9
47	Swinhoe, T. H.	150 0 0	1	5	7	0 1 0	1 4 7
47	Shackleton, G. C.	1,600 0 0	11	4	0	0 9 0	10 11 0
31	Williamson Brothers	254 0 0	1	14	0	0 1 6	1 13 0
44	Newson, J.	700 0 0	5	4	0	0 4 2	4 15 10
	Gamble, J. H.	8,213 0 0	69	1	7	3 7 3	65 10 4
Total			207 1 9			15 4 11	291 12 10

No. 21.

In the matter of HENRY WILLIAM IRVING WOOD, an Insolvent.

Number	Names of creditors	Amount of claim	First dividend at Rs. 1/- per cent., 3rd August 1878.			Last 5 per cent. for charges, &c.	Net amount due to the creditors
			Rs.	A.	P.		
1	Ezekiel Judah	6,100 0 0	76	8	0	3 13 9	72 10 10
2	Samuda Churn Bhose	16,000 0 0	235	0	0	11 4 0	213 12 0
5	C. Eales	280 0 0	4	3	2	0 3 4	3 15 10
7	Captain H. E. Pallin	2,686 0 0	88	13	6	1 15 10	87 12 7
8	A. Roberts	275 1 9	4	2	0	0 3 3	3 14 9
10	Apear & Co., Secretary of the Reliance Marine Insurance Office	9,000 0 0	90	0	0	1 8 0	28 8 0
11	M. C. Jonkim, Secretary, Calcutta Merchant Marine Insurance Society	9,000 0 0	90	0	0	1 8 0	28 8 0

Number	Names of creditors.	Amount of claim.	First dividend at 1% per cent. 2d August 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
13	Om Churn Mitter	1,000 0 0	15 0 0	0 12 0	14 4 0
14	Gourmoney Messrs	1,000 0 0	15 0 0	0 12 0	14 4 0
15	Rajendernath Banerjee	1,576 0 0	23 10 3	1 2 11	22 7 4
17	John and Charles White & Co.	4,000 0 0	60 0 0	3 0 0	57 0 0
18	Major General H. Wood, C.B.	15,000 0 0	225 0 0	11 4 0	213 12 0
19	Mackenzie Lyall & Co.	185 0 0	2 12 5	0 2 2	2 10 3
20	D. Watson & Co.	210 0 0	3 2 5	0 2 0	2 15 11
21	F. Thes & Co.	142 0 0	2 2 0	0 1 8	2 0 4
22	F. W. Brown & Co.	100 0 0	1 8 0	0 1 2	1 0 10
23	Hartman & Co.	200 0 0	3 0 0	0 2 4	2 13 8
26	Bussannah Law & Co.	168 8 0	2 9 7	0 2 0	2 0 7
27	Modood-din Dey & Co.	200 0 0	3 0 0	0 2 4	2 13 8
28	Kedarnath Dutt	200 0 0	3 0 0	0 2 4	2 13 8
29	North-Western Bank	3,512 2 7	53 4 6	2 10 7	50 9 11
32	Henry H. Poole, Executor to the Estate of W. H. Poole	500 0 0	7 8 0	0 0 0	7 2 0
33	Henry H. Poole	950 0 0	14 3 0	0 11 4	13 8 8
	Total	.....	844 6 8	42 2 11	802 3 10.

No. 22.

In the matter of SREENATH MULLICK, an Insolvent.

Schedule of the Second Unclaimed Dividend

Number	Names of creditors.	Amount of claim.	Second dividend at 2 per cent. 2d August 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Gobind Chunder Coondoo and Ramtopoo Shaw	2 32 6 6	52 10 4	2 10 1	50 0 3
2	Peterson Simons & Co. \$ 907-79 or	1,000 0 0	20 13 7	1 16 11	37 14 8
5	Dwarakanath Shaw	1,574 10 0	33 7 11	1 12 4	33 11 7
7	Hurdal Shaw	1,730 3 0	34 9 8	1 11 8	32 14 0
9	Sundar, Fairlie & Co., Agents to the North China Insurance Co.	1,962 0 0	39 1 0	2 4 10	43 12 2
	Ditto ditto South Insurance Co. Ltd.	341 3 6	7 8 0		
10	Kburreesur Coondoo and Gopal Chunder Ghose	767 8 9	15 5 7	0 13 3	14 3 6
16	Sreenath Ghose	2,078 6 6	41 9 1	2 1 3	39 7 10
	Total	.....	265 10 2	13 4 4	252 5 10

No. 22.

In the matter of ALEXANDER MCVICAR SMITH (D. A. Smith & Co.).

Schedule of the First Unclaimed Dividend

Number	Names of creditors.	Amount of claim.	First dividend at 1% per cent. 2d August 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Kurmons Luke & Co.	1,00,000 0 0	250 0 0	19 8 0	237 8 0
2	Peter Mathew	5,000 0 0	12 8 0	0 10 0	11 14 0
3	McInroy and Gomersall	800 0 0	2 0 0	0 1 7	1 14 5
4	Ross, Robertson & Co.	2,800 0 0	7 0 0	0 5 7	6 10 5
5	McInroy Ross, and Gomersall	600 0 0	1 4 0	0 1 0	1 3 0
6	D. J. Thomson & Co.	1,000 0 0	2 8 0	0 2 0	2 6 0
8	Kirtee Chunder Mitter	5,315 0 0	13 7 0	0 10 9	12 12 2
9	Ocko v Chunder Roy	4,830 4 9	12 1 2	0 9 7	11 7 7
10	Chartered Merchantile Bank of India, London, and China	22,000 0 0	55 0 0	2 12 0	52 4 0
12	Ramchand Banjee Dast	30,000 0 0	75 0 0	3 12 0	71 4 0
13	Mirza Abdool Kureem	30,000 0 0	75 0 0	3 12 0	71 4 0
15	Surroop Chunder, Mottoor Mohun Podur...	20,000 0 0	50 0 0	2 8 0	47 4 0
20	Nanoo Baboo	6,000 0 0	12 8 0	0 10 0	11 14 0
	Total	.....	698 4 3	28 0 6	639 13 8

No. 24.

In the matter of BULDEO DASS, an Insolvent.

Schedule of the First Unclaimed Dividend.

S. N.	Names of creditors of Mirzapore firm.	Amount of claim.	First dividend at Rs. 8 per cent. 1st September 1878.			Less 5 per cent. for charges, &c.	Rs. A. P.
			Rs.	A.	P.		
1	Bewnaram Jhootaram ...	126 4 3	10	1	7	0	9 9 7
2	Thakormun Bhugut Gunnesaram ...	88 8 9	7	1	4	0	8 11 8
4	Hurkissen ...	100 0 0	8	0	0	0	7 9 8
5	Bahadur Moll Sewpersaud ...	300 0 0	24	0	0	1	3 2 22 19 10
6	Rogonauth Roy Brundutt ...	200 0 0	16	0	0	0	12 9 15 3 3
7	Ram Chund Parick Bhramon ...	200 0 0	16	0	0	0	12 9 15 3 3
8	Champa ...	1,146 14 0	91	12	0	4	9 4 87 2 8
9	Ramgopal Ramjiso ...	16 13 6	1	5	5	0	1 0 1 4 7
11	M. Beale & Co. ...	1,310 1 0	104	12	11	5	3 10 90 9 1
15	Koonjedoll Bisessant Dass ...	59 3 3	4	11	9	0	3 8 4 8 0
17	Begraj Bhoroomall ...	917 7 0	73	6	4	3	10 8 69 11 8
18	Sewaram Khosal Chund ...	1,130 11 0	91	2	10	4	8 11 85 9 11
19	Thakordass Ramgopal ...	99 6 0	7	15	2	0	0 4 7 8 10
20	Samput Roy Johnie Mull ...	16 8 3	1	5	2	0	1 0 1 4 2
21	Fukeer Chund Bakareedass Mudden Mohun ...	17 15 6	1	7	0	0	1 1 1 5 11
22	Modia, wife of Muckundall ...	321 0 0	25	10	11	1	4 0 24 6 5
23	Saizpaul Jumandas ...	22 7 0	1	12	9	0	1 5 1 11 4
24	Muncell Motrapersaud ...	139 9 0	11	2	8	0	9 11 10 9 9
25	Goshyeram Hitegeer, Mohunt Purshram Gorjend Joysram Geer ...	100 0 3	8	0	0	0	0 4 7 9 8
26	Bahoo Purmarshuroyal Narain Sing ...	21 8 6	1	11	7	0	1 4 10 10 11
27	E. McCarthy ...	35 14 9	2	13	11	0	2 3 2 11 5
28	Bewaram Buldeo Dass ...	1,737 14 0	139	0	6	6	15 2 132 1 4
29	Setaram Ramnarain ...	21 11 0	1	11	9	0	1 4 10 10 5
30	Sookanund Ramja ...	117 1 0	9	5	10	0	7 5 8 14 5
31	Hurdoyal Khanika ...	699 7 6	55	15	3	2	12 9 68 2 6
33	Bleemraj Saizpaul ...	100 9 0	8	0	9	0	6 5 7 10 4
34	Bharamull Roy Chund ...	1,074 13 0	81	2	11	4	0 10 77 2 0
35	Futtee Chund Joyarain ...	39 0 0	3	1	11	0	2 5 2 15 0
36	Jumin Dass Sunker Dass ...	66 14 9	5	5	8	0	4 3 5 1 5
38	Gunnear Brahmin ...	19 7 0	1	8	10	0	1 2 1 7 8
39	Juggernauth Surda Mull ...	1,187 11 3	95	0	6	4	12 0 90 4 3
40	Bholanath Cascoenath ...	3,667 10 6	203	6	7	14	10 8 278 11 11
42	Purmanand Byjeenauth ...	3,850 0 0	306	0	10	15	5 1 291 1 9
43	Sowheeram Polar Chund Ramsurun ...	2,507 14 6	200	10	1	10	0 6 190 9 7
44	Saligram Roychund ...	300 0 0	24	0	0	1	3 2 22 12 10
CREDITORS OF JUBELPORE FIRM.							
1	Mahee Dott Mamraj ...	68 11 0	4	11	2	0	3 9 6 7 5
3	Cannylall Gunge Datt ...	261 10 6	20	14	11	1	0 8 19 14 9
4	Sallergram Roy Chund ...	933 13 9	74	11	4	3	11 9 70 15 7
6	Tunkokroy Byjeenauth ...	208 9 6	16	6	1	0	13 1 15 9 0
7	Jokeram Foramull ...	157 15 9	12	10	3	0	10 1 12 0 2
8	Gungaram Jeetmull ...	148 0 6	11	14	2	0	9 6 11 4 8
9	Beldoddass Coondunall ...	25 9 3	2	0	8	0	1 7 1 15 1 1
10	Coonjolall Bisessur Dass ...	80 9 6	6	7	2	0	5 1 6 2 1 1
11	Juggernauth Surder Moll ...	1,234 11 0	99	1	6	4	16 3 94 2 8
12	Odyo Chund Custoor Chund ...	250 0 0	20	0	0	1	0 0 10 0 0
13	Chunder Khsawn Beharryloll ...	100 0 0	8	0	0	0	6 4 7 5 9 8
14	Teluck Chund Singh ...	162 9 0	13	0	1	0	10 4 12 5 9 9
15	Biswendoyal and Goormookroy Khywka ...	238 5 0	19	1	0	0	15 3 18 1 9
16	Dodee Chund Poddar ...	154 2 0	12	5	8	0	9 10 11 11 5
17	Henooman Dass Doorgapersaud ...	230 15 0	18	7	7	0	14 9 17 8 10
18	Hamdutt Gowtan ...	30 9 0	3	3	11	0	2 7 3 1 4
19	Wagedele Suelurn Dass ...	150 0 0	12	0	0	0	9 7 11 0 5
20	Heerjee Anundjee ...	250 0 0	20	0	0	1	0 0 19 0 0
21	Sewram Gopnudass ...	1,090 9 0	80	0	9	4	0 0 0 76 0 9
22	Rogonauth Dass Hameermull ...	250 0 0	20	0	0	1	0 0 19 0 0
23	Goco-dass Gopauldass ...	250 0 0	20	0	0	1	0 0 19 0 0
25	Latchidbenaram Connylell ...	476 13 8	37	15	0	1	14 4 96 0 8
26	Reekbeeraim ...	184 10 0	10	12	4	0	8 7 10 3 9 9
28	Hadjee Sudhy Hadjee Ismail ...	457 0 0	38	8	11	1	13 2 94 11 9
29	Kasso Dass Praggo ...	25 0 0	2	0	0	0	1 7 1 14 5
30	Suggun Kooper ...	171 11 6	13	11	9	0	10 11 13 0 10
32	Jewanram Ramgopal ...	20 0 0	1	9	7	0	1 3 1 8 4
Total ...			2,437	12	6	121	8 10 2,306 8 10

No. 25.

In the matter of DANOOPUR Doss, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 5 per cent., 11th September 1878.		Loss & per cent. for charges, &c.	Net amount due for the creditor.
			Rs. A. P.	Rs. A. P.		
2	Pooran Chund Delsware Sing	664 5 6	33 9 6	1 10 0	31 9 0	
3	Pinchwan Das Thakour Das	132 0 0	6 9 8	0 5 3	6 4 5	
4	Chedeeball Augurwallah	1,006 7 6	55 4 4	4 12 2	90 8 2	
10	Balgobind Doss Gozerate	290 5 0	14 0 3	0 11 2	13 6 1	
11	Nundo Lall Burral	323 6 0	17 10 8	0 14 1	16 12 7	
16	Bullee Misser	34 5 3	1 11 6	0 1 4	1 10 2	
18	Madhojee Dhurmsee	191 0 0	0 9 10	0 7 7	9 1 8	
22	Munnecall Seropershaad	102 13 3	5 2 3	0 4 1	4 14 3	
23	Berchund Doss Poddar	557 6 6	27 13 11	1 6 3	26 7 8	
26	Soorathjee Gobiodjee	25 0 0	1 4 0	0 1 0	1 3 0	
27	Hunnoonanjee Salye Gopeenauth	1,716 7 6	85 13 2	4 4 7	81 8 7	
28	Chotyalall Augurwallah	9,000 0 0	450 0 0	24 0 0	450 0 0	
29	Goberdhone Doss	391 0 0	19 8 10	2 7 7	47 1 8	
30	Rachnauth Rynack	7,000 0 0	350 0 0	17 8 0	832 8 0	
35	Hurry Churn Sen	200 0 0	10 0 0	0 6 0	9 8 0	
36	Beharryall Dycheot	4,000 0 0	200 0 0	10 0 0	100 0 0	
Total		1,387 10 11	69 5 7	1,318 5 4		

No. 26.

In the matter of HERBTHABAIN KERITAY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 5 per cent., 11th September 1878.		Loss & per cent. for charges, &c.	Net amount due for the creditor.
			Rs. A. P.	Rs. A. P.		
3	Abdoor Kadar Isabhyo	674 15 0	33 3 11	1 10 7	31 9 4	
4	Ismail Daoodjee	308 14 0	16 15 1	0 13 8	16 1 7	
5	Daood Khan Isabhyo	221 10 0	11 3 8	0 8 11	10 10 9	
7	Daokee Nundun Kassynauth	119 12 3	9 15 10	0 7 11	9 7 11	
8	Koonjotall Mullick	96 16 0	4 12 0	0 3 10	4 8 11	
9	Enjchunder Burkhit	33 0 0	1 10 5	0 1 4	1 9 1	
12	Gour Mohun Sen	55 8 0	2 12 5	0 2 2	2 10 3	
13	Jowulia Doss	182 3 0	6 9 9	0 3 8	6 4 6	
14	Pearroomealijardoz	24 0 6	1 3 2	0 0 11	1 2 3	
15	Chamroo Sing	344 11 0	17 3 9	0 13 9	16 6 0	
17	Bhoochan Molan Hay, Merchant	55 14 0	2 12 8	0 2 2	2 10 0	
19	Mohendronath Baboo	25 0 0	1 4 0	0 1 0	1 3 0	
20	Nursinghee Bahoy Modengopal	290 0 0	10 0 0	0 8 0	9 8 0	
21	Imda Ally, Tailor	39 0 0	1 8 0	0 1 2	1 6 10	
22	Gu-bund Bibar	150 0 0	7 8 0	0 6 0	7 2 0	
26	Tirinee Churn Bose	24,100 0 0	1,205 0 0	60 4 0	1,141 12 0	
27	Ullmane Hirschhorn & Co.	7,712 7 6	385 9 11	19 4 5	366 5 6	
28	Sreegopal Misser	37,000 0 0	1,850 0 0	92 8 0	1,767 8 0	
30	Wolff, Wilman & Co.	616 10 7	30 12 0	1 8 7	29 3 11	
Creditors of the Umritur Shop.						
1	Moorleydhur Romsook Dasa...	200 0 0	10 0 0	0 8 0	9 8 0	
2	Kadarauauth Hurryram	260 4 6	13 0 8	0 10 4	13 5 11	
Total		.....	9,623 2 1	181 1 10	3,649 0 2	

No. 27.

In the matter of DAVID CALDER, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 5 per cent., 11th September 1878.		Loss & per cent. for charges, &c.	Net amount due for the creditor.
			Rs. A. P.	Rs. A. P.		
2	Samachurn Mullick	1,000 0 0	16 0 0	0 12 0	14 4 0	
3	Junakeynauth Dutt and Punshannu Dutt	1,200 0 0	18 14 6	0 15 1	17 15 4	
4	Funchutun Dutt	500 0 0	7 9 0	0 6 0	7 2 0	

S. No.	Names of creditors.	Amount of claim.	First dividend at 1% per cent. 11th September 1878.			Last 5 per cent. for charges, &c.	Net amount due for the creditors.
			Rs.	A.	P.		
6	Kunnyloil Dutt	200 0 0	10	8	0	0 8 4	9 16 8
6	Tara Chund Ghansamal Dass	1,000 0 0	15	0	0	0 12 0	14 4 0
11	J. A. Gregory	400 0 0	6	0	0	0 4 9	5 11 3
12	C. A. Bailey	300 0 0	4	8	0	0 8 7	4 4 6
14	Nawaub Syed Ahmed Ali	473 0 0	7	1	6	0 5 8	6 11 10
15	Eastman and Co.	896 0 0	6	16	0	0 4 9	6 10 3
16	Burryhur Dass	100 0 0	1	8	0	0 1 2	1 6 10
17	Money Mohun Dass	100 0 0	1	8	0	0 1 2	1 6 10
18	Brown and Co.	300 0 0	4	8	0	0 8 7	4 4 5
23	G. G. Hay and Co.	100 0 0	1	8	0	0 1 2	1 6 10
25	C. Lazarus	400 0 0	6	0	0	0 4 9	5 11 1
26	Hatch and Stewart	500 0 0	7	8	0	0 8 0	7 2 0
27	Dodd and Orr	400 0 0	6	0	0	0 4 9	5 11 3
Total			118	14	11	5 16 9	113 0 3

No. 28.

In the matter of SOLAMAN MOLADINA, an Insolvent.

Schedule of the Second Unclaimed Dividend.

S. No.	Names of creditors.	Amount of claim.	Second dividend at 1% per cent. 2nd November 1878.			Last 5 per cent. for charges, &c.	Net amount due for the creditors.
			Rs.	A.	P.		
4	Abdoel Rohim Hadjee Tyool	10,231 6 0	102	5	0	5 1 10	97 3 3
10	Allareka Neor Mahomed	2,700 0 0	27	0	0	1 5 7	25 10 6
18	Abdoel Kurreem Cadoo	2,500 0 0	25	0	0	1 4 0	23 12 0
19	Ahmed Joosoop	120 0 0	1	3	2	0 0 11	1 2 3
45	Anund Mohun Khan	2,000 12 6	26	15	11	1 5 7	25 10 4
116	Apear & Co.	2,007 10 6	20	1	2	1 7 3	27 9 11
126	Adam Hadjee	175 0 0	1	12	0	0 1 4	1 10 8
138	Adam Hadjee Abdoel Hamed	367 14 0	3	14	1	0 3 1	3 11 0
148	Alidool Kurreem Lakamus	1,144 0 9	11	7	1	0 9 1	10 14 0
166	Abba Abdooliah	585 0 0	5	13	7	0 4 8	5 8 11
184	Alimed Mall Bubukesh	800 0 0	8	0	0	0 6 4	7 9 8
167	Abdoel Lutteef Ahmed	2,500 0 0	25	0	0	1 6 0	23 12 0
180	Abdo Bucker Ebrahim	1,881 4 9	18	13	0	0 16 0	17 14 0
183	Abali Meshkhan Mahomed	817 8 0	8	2	10	0 8 6	7 12 4
189	Abdoel Lutif	409 3 0	4	1	4	0 3 3	3 14 1
206	Arjoondass Freckissen Doss	500 0 0	5	0	0	0 4 0	4 12 0
233	Abou Ahmed	419 10 7	4	15	11	0 3 11	4 12 0
21	Bhugwan Doss Bisjumjee	700 0 0	7	0	0	0 5 7	6 10 5
89	Brejemokun Shaw, Kushtodhun Shaw	3,907 5 3	39	1	2	1 16 3	37 1 11
57	Bungare Poddar	611 11 0	5	1	10	0 4 1	4 38 9
58	Boneymadub Nundy	371 3 6	3	3	11	0 2 7	3 1 4
74	Bhoyrub Chunder Paul	1,408 13 3	14	1	4	0 11 3	13 0 1
75	Bhoyrub Chunder Bannerjee	108 3 6	1	1	4	0 0 10	1 0 6
101	Bunkoo	450 0 0	4	8	0	0 3 7	4 4 5
102	Butjee	259 0 0	2	6	0	0 2 0	2 6 0
106	Bhoyrub Chunder Sircar	830 8 0	8	5	10	0 6 8	7 15 2
117	Bagram & Co., I. G.	896 11 9	3	15	6	0 3 2	8 12 4
119	Berners, Sanderson, and Ferguson	130 8 0	1	5	10	0 1 1	1 4 9
201	Budredoo Bewdoss	5,000 0 0	50	0	0	2 8 0	47 8 0
211	Bonjee Hurnjee	1,197 8 0	11	15	7	0 9 6	11 3 6
223	Bhoorjee Untal	1,380 13 10	13	14	7	0 11 1	13 3 6
225	Bhunjee Purootum	3,000 0 0	20	0	0	1 8 0	28 2 0
18	Carmo Ekoopson & Co.	217 0 0	2	2	9	0 1 8	2 1 1
152	Casim Talook	150 1 0	1	8	0	0 1 2	1 6 10
181	Casim Saly Mahomed	140 0 0	1	0	5	0 1 1	1 5 4
229	Comptoir des Comptes de Paris, Calcutta Agency	646 14 0	6	7	6	0 5 2	6 3 4
	ditto	8,804 12 0	89	0	9	4 6 5	83 10 0
231	Commercial Bank of Bombay	10,000 0 0	100	0	0	6 0 6	95 0 0
22	Damoodur Bonerjee	2,000 0 0	20	0	0	1 0 0	19 0 0
49	Deep Chund Rood Sing	787 8 0	7	6	0	0 5 10	7 0 2
98	Docking Company, Limited, Calcutta	7,867 4 9	75	10	9	2 12 0	71 14 3
144	Dada Hamed	112 0 0	1	1	11	0 0 10	1 1 1
222	Dhunjee Viram	4,456 0 0	44	8	11	1 3 7	42 6 4
226	Damoodur Thucoorsoo	580 8 3	6	14	4	0 4 8	5 9 8 5
16	Elias Hadjee Abdul Karram	3,700 0 0	37	0	0	1 13 7	35 2 0
180	Ebrahim Hadjee Surjan	151 2 6	1	8	2	0 1 2	1 7 10
137	Ebrahim Hadjee Joosoop	123 6 9	1	3	9	0 0 11	1 2 10

No.	Names of creditors.	Amount of claim.	Second dividend at Rs. 1 per cent., 2nd November 1878.			Loss & per cent. for charges, &c.	Net amount due for the creditors.
			Rs.	A.	P.		
176	Rasa Dawood	3,995 14 0	39	15	4	1 16 11	87 15 5
177	Eesa Abbaan	1,821 6 3	18	3	5	0 10 6	12 8 11
232	Kesajee Golamum Hossain	1,698 3 10	4	1	4	0 3 3	8 14 1
187	Fahgal Mohamed Rasa & Co.	853 3 0	9	8	0	0 2 9	8 6 9
11	Golamum Hossain Abdool Takeer	3,070 0 0	36	0	0	2 12 9	34 8 3
40	Golam Chunder Coondoo Ramtoree Shaw	652 6 3	6	8	4	0 6 2	6 3 2
67	Gholamjee Jan	1,812 8 0	18	2	0	0 14 6	17 3 6
94	Goberdhone Dass Roopram	2,207 11 0	22	1	2	1 1 7	20 15 7
108	Gobind Chunder Dass	234 3 0	2	5	6	0 1 10	9 8 8
127	Ghega Abdoolrah	150 0 0	1	8	0	0 1 2	1 6 10
24	Gorindram Jyegopal	5,000 0 0	60	0	0	2 8 0	47 8 0
25	Gorindram Methoora Das	960 0 2	9	11	2	0 7 9	9 8 5
211	Guneadasa Brijbookun Dass	5,154 4 0	61	9	0	2 9 3	48 15 9
2	Hagdee Tar Mahomed Salay Mahomed	1,008 5 3	10	1	4	0 8 0	9 9 4
8	Hossein and Dawood	4,268 4 9	42	10	11	2 2 1	40 8 10
16	Hossein Osman Ismille	181 9 3	1	13	1	0 1 5	1 11 8
29	Hadjee Salay Mahomed Elias	350 0 0	3	8	0	0 2 9	3 5 8
26	Hurra Mull Ram Chunder	2,500 0 0	26	0	0	1 4 0	23 13 0
44	Hectalal Coondoo	286 10 3	2	13	10	0 2 3	2 11 7
59	Hurronguth Dutt Chowdry	196 11 6	1	1	6	0 0 10	1 0 8
61	Hurgobind Shaw, Issur Chunder Shaw	4,357 8 0	43	9	2	2 2 10	41 8 4
66	Hadjee Meherban Khodabux	4,387 0 0	43	14	0	2 3 1	41 10 11
105	Hurry Moluk Day	1,244 0 0	12	7	1	0 9 11	11 13 2
131	Hadjee Kureem Mahomed Casim	4,260 10 6	43	9	8	2 2 1	40 7 7
139	Hadjee Ibrahim, Hadjee Majadina	711 14 9	5	1	11	0 4 1	4 13 10
162	Hadjee Ahmed Salaman	475 3 3	4	12	0	0 3 9	4 8 3
49	Hadjee Mahomed Sedick	2,894 0 0	25	15	1	1 4 9	24 10 4
14	Jain Mahomed Abdool Luteef	710 14 6	7	1	9	0 5 8	6 12 1
35	Janliran Buruthra	125 0 0	1	4	0	0 1 0	1 3 0
12	Issur Chunder Ghose	150 0 0	1	8	0	0 1 2	1 6 10
126	Ibrahim Namary	568 6 9	5	10	11	0 4 6	5 6 5
132	Ismael Nooknum	422 14 0	4	3	8	0 3 4	4 0 4
292	Jusunridhy Broker	258 8 11	2	9	4	0 2 0	2 7 4
214	Jeypouli Itam Chandra	781 4 9	7	13	6	0 6 3	7 7 3
215	Jesraj Mooljee	5,052 8 0	50	8	5	2 8 5	48 0 0
220	Joyram Ruttonsey	896 15 0	9	15	6	0 7 11	9 7 7
61	Kaleedass Chunder	835 14 0	8	5	9	0 6 8	7 15 1
62	Koonji Beharry Ram, Chintamoney Ram	1,214 10 0	12	2	4	0 9 8	11 8 8
70	Kisto Churn Coomar	1,390 11 6	13	14	6	0 11 1	13 3 5
78	Kisan Chund Bhoom Sing	557 9 0	5	0	8	0 4 6	5 4 10
182	Kalka Dena, Bulla Dena	705 13 4	1	0	11	0 0 10	1 0 1
192-193	Koosal Chund Pogram	8,355 13 7	83	8	11	4 2 10	79 8 1
21	Kessowjee Parshotum	5,125 0 0	51	4	0	2 9 0	48 11 0
221	Kissorjee Jetta	165 3 9	1	9	9	0 1 3	1 8 6
28	Lutchmeusrain Chotemull	4,070 0 0	40	0	0	2 0 0	88 0 0
89	Luckymundee Runkit	565 7 9	5	10	4	0 4 6	5 6 10
125	Luckymundee Sewdoss	6,000 0 0	50	0	0	2 8 0	47 8 0
17	Mahomed Abdool Lateef	1,176 5 0	11	12	3	0 9 4	11 2 11
27	Mohusuddi Loli Chund	6,000 0 0	60	0	0	3 0 0	57 0 0
34	Mooichund Prag Dass	1,070 0 0	10	0	0	0 8 0	9 8 0
54	Mooraredhur Coondoo, Hermal Chunder Coondoo	2,497 8 6	24	15	7	1 3 11	23 11 8
62	Mudab Chunder Ghose, Hermal Chunder Coondoo	1,889 15 6	18	14	4	0 15 1	17 16 8
90	Mundub Nundee Roy	1,000 0 0	10	0	0	0 8 0	9 8 0
110	Mudoo	200 0 0	2	0	0	0 1 7	1 14 5
114	Mackiner, J. C.	600 0 0	0	0	0	0 4 9	5 11 3
115	Mackinnon, Mackenzie & Co.	475 11 0	4	12	0	0 3 9	4 8 3
122	Mohes Chunder Soogh	400 0 0	4	0	0	0 3 2	3 12 10
124	Mawickjee Rustomjee	350 0 9	3	8	0	0 2 9	3 5 3
141	Mahomed Blockee	112 0 0	1	2	0	0 0 10	1 1 1
191	Megraj Jugernath	6,262 15 0	62	10	1	8 2 1	59 8 0
60	Noban Chunder Coondoo	4,038 15 0	40	5	7	2 0 3	28 5 4
102	Nothoram	525 0 0	5	4	0	0 4 2	4 16 10
134	Nohebodeen	400 0 0	4	0	0	0 3 3	3 12 10
47	Oociy Churn Mundie, Chundee Churn Mundie	422 11 0	4	3	8	0 2 4	4 0 4
72	Omachurn Paul	109 0 0	1	1	6	0 0 10	1 0 7
74	Omachurn Ghosul	379 2 6	3	12	8	0 3 0	8 9 8
166	Obiyanram Chooneylall	2,500 0 0	26	4	0	1 4 0	23 12 0
178	Osmann Cadon	829 4 6	8	4	8	0 5 7	7 14 1
311	Qasimchand Lalljee	1,050 11 4	10	9	6	0 8 8	10 1 1
60	Prawnkisjo Chunder	878 9 6	6	12	7	0 4 7	5 8 3
63	Pitamber Silaw	665 10 0	6	10	6	0 5 8	6 6 3
69	Pitamber Coomar	974 13 6	9	12	0	0 7 9	9 4 3
96	Premchand Sreetaram	643 14 3	6	7	0	0 4 4	8 9 8
99	Punaghazee and Hadje Cassum	643 14 3	6	7	0	0 4 4	8 9 8
100	Perlaob Chunder Mullik	1,787 13 9	17	16	8	0 14 4	17 1 1
104	Promchund Nimchund	100 0 0	1	0	0	0 0 9	0 15

Number of Claim	Names of creditors	Amount of claim.	Second dividend at one per cent. 23rd November 1878.		Losses per cent. for charges, &c.	Net amount due to the creditors.		
			Rs.	A.	P.	Rs.	A.	P.
133	Petumber Mistry	300 0 0	3	0	0	0 2		2 13 8
200	Ponamull Chunnaram	1,103 1 6	11	10	1	0 9	3	11 0 10
208	Punelaram Dass Poonehond	800 0 0	8	0	0	0 6	4	7 9 8
46	Ramgopal Nundan	278 2 0	2	12	6	0 2	2	2 10 6
48	Runtaran Chunder	835 14 0	8	5	9	0 6	8	7 15 1
53	Ram Laohoo Ram, Ramgobind Ram	1,135 15 5	11	5	0	0 9	1	10 12 8
64	Ramphul Monour Dass	7,550 10 6	75	9	6	3 12	5	71 13 1
71	Radamanadhub Mookerjee	170 3 0	1	19	8	0 1	5	1 11 1
78	Ramnarin Shaw	1,806 4 0	18	1	0	0 14	5	17 2 7
91	Ramnarin Sen & Co.	582 0 0	5	13	1	0 3	0	3 10 0
92	Ramduyal Ramperabub	1,564 14 0	15	10	5	0 12	6	14 13 11
107	Ramkunjoy Ghoseal	3,482 12 5	34	13	3	1 11	10	33 1 5
120	Robertson and Payne	650 4 0	6	8	0	0 5	2	6 2 10
130	Ramkhilone Coomar	182 0 0	1	13	2	0 1	5	1 11 9
216	Ramchundia Pittumber	5,751 4 0	59	9	2	2 8	4	47 15 10
228	Royal Bank (Bombay)	500 0 0	5	0	0	0 4	0	4 12 0
9	Soomer Jaffer	1,900 0 0	16	0	0	0 8	0	0 8 0
42	Sreenunto Mundle	2,876 10 0	28	12	3	1 7	0	27 5 3
77	Sama Sunker Chowdry	256 13 6	2	2	8	0 1	8	2 1 0
111	Shauk Juradee	150 0 0	1	8	0	0 1	2	1 6 10
128	Seenalajer Sheriff	185 0 0	1	13	7	0 1	6	1 12 2
129	Syed Husain Shaw, Benjamull Shaw	674 0 0	6	11	10	0 4	7	5 7 3
161	Siddick Omef	101 2 0	1	0	2	0 0	9	0 15 5
205	Sreeram Wasseeloy	2,600 0 0	25	0	0	1 4	0	23 12 0
217	Snappe Giggo	2,005 8 0	20	10	5	1 0	6	19 9 11
219	Soodor Dass Mooratjee	4,075 0 0	40	12	0	2 0	7	39 11 6
3	Syed Hadjee Alibod Kurreem	11,216 15 6	142	7	6	7 1	11	135 5 7
43	Teluck Chunder Shaw, Kistonsuth Shaw	1,130 9 3	11	5	10	0 9	1	10 12 9
100	Tarrine Churn Mookerjee	525 0 0	5	4	0	0 4	2	4 15 10
135	Tendaran Standonee	185 15 3	1	13	9	0 1	5	1 12 4
230	Union Bank (Bombay)	1,145 14 10	11	7	4	0 9	2	10 14 2
188	Volindia Ebrahmin	10,280 4 3	103	12	10	5 3	0	94 9 10
213	Verpall Joypail	3,011 4 0	30	6	7	1 8	3	28 14 4
113	Yule & Co., A.	150 0 0	1	8	0	0 1	2	1 6 10
6-7	Fuzel Mohamed Essa & Co.	20,355 11 0	293	8	10	14 10	10	278 14 11
Total			3,155	8	10	157	9	8
						3,000	15	3

No. 29.

In the matter of ROBERT BARTLETT, an Insolvent.

Schedule of the First Undivided Dividend.

Number of Claim	Names of creditors	Amount of claim.	First dividend at one per cent. 23rd November 1878.		Losses per cent. for charges, &c.	Net amount due to the creditors.		
			Rs.	A.	P.	Rs.	A.	P.
9	Degumher Dass	50 0 0	0	4	0	0 5	0	5 15 0
10	Kutan Kista Roy	37 0 0	4	10	0	0 3	8	3 6 4
13	Sib Chunder Putwar	30 0 0	3	12	0	0 3	0	3 9 0
11	Terra Chund Mookerjee	17 0 0	2	2	0	0 1	8	2 0 4
10	Burn & Co.	52 3 9	6	8	5	0 5	2	6 13 8
17	Sreenauth Sen	50 0 0	6	4	0	0 6	0	5 15 0
18	Kutan Kistorie	120 0 0	15	0	0	0 12	0	14 4 0
20	Bakarie Khalanio	80 0 0	10	0	0	0 8	0	9 8 0
21	Omerally	21 0 0	3	0	0	0 2	4	2 19 8
23	Dhununjoy Chunder & Co.	25 0 0	3	2	0	0 2	6	2 16 8
24	Salikratio and others	300 0 0	37	8	0	1 14	0	33 10 0
25	Sadoocoor Roy	300 0 0	37	8	0	1 14	0	33 10 0
26	Album Goldar	32 0 0	4	0	0	0 3	2	3 12 10
27	Nolin Mally	80 0 0	10	0	0	0 8	0	9 8 0
29	Justices of the Peace of Calcutta	19 6 9	2	6	10	0 4	11	2 4 11
Carpitree, PRIVATE.								
9	Benjamin Jacob	40 0 0	5	0	0	0 4	0	4 12 0
8	Sunker Lalish	60 0 0	7	8	0	0 6	0	7 2 0
5	The Lady Superior	49 0 0	6	9	0	0 4	10	5 13 3
Total			170	11	9	8	9	3
						162	3	0

No. 1.

Estate Coxoy Lall and Kissa Moun Dossals, Insolvent.

Schedule of the Third Unclaimed Dividend.

Number Name.	Names of creditors.	Amount of claim.	Third dividend at 15 per cent. 11th January 1876.		Loss & per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
	Bindabun Mitter's Estate	1,523 0 0	10 7 7	0 8 4	9 15 3	
	Banyimudub Mondale	570 14 3	3 14 0	0 8 1	3 11 9	
	Bogban Doss' Estate	163 0 0	1 0 20	0 0 10	1 0 0	
	Bonatty Khanum, Bebe	210 0 0	1 7 1	0 1 1	1 6 0	
	Calkisto Ghose	1,491 12 0	10 4 1	0 8 2	9 11 11	
	Chunder Churn Mookerjee	306 4 6	2 1 8	0 1 2	2 0 0	
	Groopersaud Dutt	450 0 0	3 1 6	0 2 5	2 16 1	
	Goraid Chunder Bhunjon	500 0 0	3 7 0	0 2 8	3 4 4	
	Hurrekissen and Hurgorind Doss	5,785 8 9	39 12 6	1 15 10	87 12 7	
	Mukta Dassee	240 0 0	16 8 0	0 13 2	16 10 10	
	Mohun Chunder Day and others	951 0 0	6 8 11	0 5 9	6 3 8	
	Mohes Chunder and Raj Gunder Sandell	237 0 0	1 10 1	0 1 3	1 8 10	
	Nobonge Dassee	201 0 0	1 6 0	0 1 1	1 4 11	
	Nemay Churn Day's Estate	165 0 0	1 2 2	0 0 11	1 1 2	
	Pearce Dassee	600 0 0	4 2 0	0 3 3	3 14 9	
	Prawnkipto Seal	163 1 9	1 2 6	0 0 11	1 1 7	
	Rammaran and Ramrutton Mookerjee	11,275 8 6	77 8 3	3 11 0	73 10 3	
	Ruugo Dabee Dassee	900 0 0	5 8 0	0 4 5	5 3 7	
	Ramrutton Sung	2,700 0 0	18 9 0	0 14 10	17 10 2	
	Randakissen Mitter	3,176 10 2	21 13 5	1 1 5	20 12 0	
	Rangolund Shome	1,380 0 0	9 7 8	0 7 7	9 0 1	
	Radhaeantje Bid	1,927 3 0	7 1 0	0 6 7	6 11 5	
	Ramperma Ma lick	1,457 3 0	10 0 3	0 8 0	9 8 3	
	Russicklou Buraul	221 0 0	1 8 4	0 1 3	1 7 1	
	Raudhume Banmuree	201 15 3	1 6 2	0 1 1	1 5 1	
	Toolser Dassee	600 0 0	4 2 0	0 3 4	3 14 8	
	Woody Chund Dutt	165 2 0	1 2 2	0 0 10	1 1 6	
	Total		265 2 11	13 4 3	252 14 8	

No. 2.

Estate Wooneeb Chunder Bonnerjee, (G. Deleemans and Co.)

Schedule of the First Unclaimed Dividend.

Number Name.	Names of creditors.	Amount of claim.	First dividend at 15 per cent. 11th January 1876.		Loss & per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
3	Mons. Tremaroux	161 6 0	32 4 5	1 9 10	30 10 7	
6	Gashorne & Co.	290 0 0	58 0 0	2 11 5	55 1 7	
9	C. F. Vontinagzy	41 8 0	8 4 10	0 6 8	7 14 2	
13	Yasin	39 16 0	7 15 10	0 6 5	7 9 5	
17	Sohristo Haw	14 8 0	2 14 5	0 2 3	2 12 1	
18	G. P. Roy & Co.	25 0 0	5 0 0	0 4 0	4 12 0	
20	J. Anger	34 0 0	6 12 10	0 5 5	6 7 5	
22	Ali Bux	16 8 0	3 4 10	0 2 7	3 2 8	
25	Upendra Connor Mitter	2,000 0 0	400 0 0	20 0 0	380 0 0	
29	J. Steenburg	250 3 5	51 0 8	2 8 10	48 7 10	
	Total		575 9 10	28 12 5		548 18 6

No. 3.

Estate Shindeunder Seal, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number Name.	Names of creditors.	Amount of claim.	First dividend at 15 per cent. 11th January 1876.		Loss & per cent. for charges, &c.	Net amount due to the creditors.
			Rs. A. P.	Rs. A. P.		
1	Ulder Chunder Day	600 0 0	76 0 0	3 12 0	71 4 0	
4	Bany Mpolhub Chunder	100 0 0	15 0 0	0 12 0	14 4 0	
6	Khetter Mohun Bysack	195 3 3	29 0 10	1 7 6	27 15 4	
8	Poojan Behary Seal	1,805 8 9	270 13 3	13 8 8	267 4 7	
10	Brojonmuth Dutt	170 0 0	15 0 0	0 12 0	14 4 0	
17	D. J. Ezra	37 0 0	5 9 8	0 4 0	5 5 2	
20	Kalli Kinto Leba	50 0 0	7 8 0	0 0 0	7 2 0	
	Total		418 5 9	20 14 8		397 7 1

No. 4.

Estate RAMDOTAL GHOSE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Name of creditor.	Amount of claim.	First dividend at 5 per cent. 1st January 1878.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.					
			Rs.	A. P.							
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.				
9	Kirtodhone Ghose	37 0 0	12	15	2	0	10	4	12	4	10

No. 5.

Estate JONAH CARL REBOLIN ANENDROTH, an Insolvent. (Separate estate.)

Schedule of the First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 5 per cent. 1st March 1878.		Less 5 per cent. for charges, &c.	Net amount due to the creditors.	
			Rs.	A. P.			
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
5	C. O. Whitmore & Sons	62 9 6	5	0 2	0 4 0	4 12 2	
12	Gourmohan Dhar & Co.	21 7 0	1 11 5	0 1 1	1 10 1		
	Total		6 11 7	0 5 4	6 6 3		

No. 6.

Estate KISSORT MONOON CHUNDER, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 5 per cent. 2nd May 1878.		Less 5 per cent. for charges, &c.	Rs.	A. P.
			Rs.	A. P.			
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
8	Gortukram and Orjoon Dass	3,018 2 8	331 15 11	16 0 7	315 6 4		
6	Bewurrun Sing, Juboo Singh	500 0 0	55 0 0	2 12 0	52 4 0		
7	Mothoor Mohun Roy	600 0 0	66 0 0	3 4 0	62 11 3		
12	Khettor Mohun Dey	440 2 0	48 6 8	2 8 4	46 0 4		
13	Nobn Chunder Sedanto	395 9 9	43 8 3	2 2 9	41 5 6		
14	Shib Chunder Shaw & Co.	61 0 0	6 11 5	0 5 1	6 6 4		
16	Hurryhole Dass	13 14 3	1 8 5	0 1 2	1 7 2		
17	Russackloll Chunder	30 0 0	3 4 10	0 2 8	3 2 2		
19	Guenes Chunder Coondoo	14 4 0	1 9 1	0 1 3	1 7 10		
20	Aubinash Chunder Bonnerjee	11 9 3	1 4 5	0 1 0	1 3 5		
21	Amett Khan	45 4 0	4 15 8	0 3 11	4 11 9		
22	Hurnyaauth Shaw	115 10 0	12 11 6	0 10 2	12 1 4		
23	Isur Chunder Dutt	53 6 9	5 14 0	0 4 8	5 9 4		
25	Nelamber Dutt	18 10 6	2 0 10	0 1 8	1 15 2		
34	Bhuggeruth Coondoo	20 0 11	2 3 2	0 1 9	2 1 5		
35	Dembando Nundeo	150 0 0	16 9 0	0 13 2	15 10 10		
38	Kally Kista Dey	82 0 0	9 8 4	0 2 0	3 5 7		
39	Lall Chund Bulledeb	159 4 9	17 8 5	0 14 0	16 10 5		
	Total		624 10 11	31 2 8	593 8 3		

No. 7.

Estate GOKKAN CHUNDER MOZOMDAR, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 5 per cent. End May 1878.		Less 5 per cent. for charges, &c.	Rs.	A. P.
			Rs.	A. P.			
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
3	Boothan Chund, Kabul Chund	533 0 0	68 10 0	2 14 11	56 11 1		
7	Gresh Chunder Mitter	58 9 6	6 7 2	0 5 2	6 2 0		
8	Wootness Chunder Sein and Ram Chunder Sein	23 6 0	2 7 6	0 1 11	2 5 6		
9	Go-rodom Paul	72 4 0	7 15 3	0 6 4	7 8 11		
11	Prem Chund Dey	26 6 0	3 14 4	0 2 4	3 12 0		
	Total		78 6 9	3 14 5	76 7 6		

No. 8.

Estate Khas Mahomed Purchaser, an Insolvent.

Schedule of the Second Unclaimed Dividend.

K. Number	Names of creditors of the Calcutta Firm	Amount of claim.	Second dividend at Rs. 14 per cent on June 30, A.D.			Less 5 per cent. for charges, A.D.
			Rs.	A.	P.	
22	All M. Ahmed Chowdry	3,110 1 6	27	8	4	1 6 9
38	Abbas Mullick	1,717 11 0	15	0	0	0 12 0
90	Apear & Co., Secretary, Reliance Insurance Other.	462 8 0	4	0	0	0 3 2
118	Ajib o	350 0 0	3	1	0	0 2 5
29	Byrab Chunder Poul	2,551 9 0	22	5	3	1 1 10
	Byrab Chunder Bannerjee	250 0 0	21	14	0	1 1 6
37	Bunsee Pular	1,838 8 3	16	1	2	0 12 10
40	Bunseedhundan Sadkhan	3,723 11 6	32	9	4	1 10 0
59	Begroj Jobarre Mull	222 7 0	1	15	2	0 1 6
75	Bidur Mull Govind	6,513 6 3	57	4	0	2 13 9
88	Bagram A. G. J. G., Secretary, Amicable Insurance Office.	5,282 0 0	46	3	6	2 4 11
119	Bullock (Bulub Doss)	500 0 0	6	2	0	0 4 10
120	Bunde Ally	146 4 6	1	4	6	0 1 0
62	Chanderlal to Sett	240 0 0	2	1	7	0 1 8
95	Chandernath Nundohury Shaw	3,754 4 0	32	13	7	1 10 3
100	Cohen, Feldman & Co.	3 3 8 0	2	13	3	0 2 3
101	C. Van, Cowie & Co.	332 8 0	2	14	7	0 2 3
150	Chartered Bank of India, Australia, and China	5,682 13 5	49	11	7	2 7 10
60	Deeb Chund Bood Singh	368 1 0	3	8	6	0 2 6
112	Dharumsee	295 2 6	2	9	4	0 2 0
66	Greeza Ghaut Serang	650 0 0	4	13	0	0 3 10
89	Gregory, M. & Co., Secretary, Hindoostan Marine Insurance Other.	3,703 15 3	33	3	2	4 9 3
92	Gilanders, Arthuthot & Co., Agents, Victoria Insurance Office.	1,066 3 6	14	7	9	
96	Gohnd Chunder Bannerjee	149 2 0	1	4	10	0 1 0
99	Gopaul Chunder Roy	757 12 0	6	10	1	0 5 3
103	Guuga Narahit	116 6 0	1	0	6	0 0 9
105	Gardner, Captain	350 0 0	3	1	0	0 2 5
12	Hurgopal Gunnnesnaran	9,080 0 9	79	7	2	3 16 0
20	Heerali Samnuth	2,239 7 0	19	10	11	0 15 8
61	Hurruck Chund, Khool Chund	1,062 11 6	9	4	0	0 7 5
72	Hurrydoss Dutt	1,05 12 9	10	9	9	0 8 5
78	Hazareemull Saguremull	2,510 0 9	21	15	6	1 1 6
108	Hurry Mullick	189 11 0	1	10	7	0 1 3
118	Husain	125 0 0	1	3	6	0 0 10
145	Hadjee Jakariah Mahomed & Co.	2,007 7 8	17	9	1	0 14 0
36	Iaac Chunder Bannerjee	518 12 0	4	8	8	0 2 7
66	Jecitmul Chognull	920 7 3	8	0	10	0 6 5
73	Ismael Khan Mahomed	2,679 8 0	23	7	2	1 2 9
91	Jardine, Skinner & Co., Agents, Treton Marine Insurance Office	392 3 10	3	8	11	0 2 8
110	Jousauth Ally Manje	2,940 0 0	17	13	7	0 14 3
19	Kista Cootar	245 14 0	2	2	6	0 1 9
24	Kirpanauth Day	1,875 2 6	16	13	2	0 12 8
51	Karick Chunder Ganguly	123 12 0	1	1	4	0 0 10
63	Kisseu Chund Bhoon Sing	1,111 12 6	9	11	6	0 7 9
128	Kurreem Sirdar	456 8 0	3	15	11	0 8 2
139	Kouturlai Day	1,670 0 0	14	7	0	0 11 6
58	Loll Beliarry Dutt	3,712 8 0	32	7	9	1 9 11
129	Loll Mohun Bustabund	517 1 0	4	8	5	0 3 7
	Mool Chund Dwarkadoss	2,073 13 0	18	2	4	0 14 0
16	Merwan Meenah Kodabur	2,630 8 0	20	6	3	1 0 9
17	Mussrub Moujah	6,170 8 0	45	6	2	2 4 3
23	Musrededhur Keondoo	1,191 4 5	10	6	9	0 8 4
39	Meccoulah Mullick	4,524 9 0	39	9	5	1 16 8
65	Merzamul Iloratulli	608 2 8	4	15	7	0 8 11
104	McLardy, Hugh	696 0 0	6	1	5	0 4 10
137	Mackenzie, Lyall & Co.	256 10 9	2	8	11	0 1 9
141	Mackinnon, Mackenzie & Co., Agents, British India Steam Navigation Co.	2,090 0 0	18	9	3	0 16 6
146	Millard, W. S.	658 9 3	6	12	8	0 4 7
21	Nobogopal Moekerjee	699 15 6	6	4	0	0 4 2
50	Noboo Chunder Sircar	210 6 0	1	13	6	0 1 6
74	Notun Chund	74,500 0 0	651	14	0	82 0 6
	Ditto	2,200 0 0	19	4	0	0 15 5
20	Pittumber Coomber	812 11 2	7	1	10	0 5 7
27	Praseno Coomar Nundy	146 0 0	1	4	5	0 1 0
59	Protab Chunder Mullick	5,011 12 0	43	13	8	2 3 0
5	Ranruption Bunseddhur	7,503 6 0	65	10	6	3 4 6
10	Ramfull Mondhir Doss	1,891 10 6	14	12	10	0 11 10
23	Rajkissen Moekerjee	2,595 4 8	25	6	4	1 4 3

S. N.	Names of creditors.	Amount of claim.	Second dividend at 5 per cent., 9th June 1878.			Less 5 per cent. for charges, &c.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
26	Ramburry Mohadeo Nundy	1,842 11 0	18 2 0	0 12 11	15 5 1	
31	Ramnauth Damerjee	4,091 4 3	35 0 2	1 12 0	33 4 2	
34	Ramtonoo Shaw, Nobokisto Shaw	711 11 0	6 3 8	0 4 11	5 14 9	
36	Rohib Mullock	3,310 10 0	28 15 6	1 7 3	27 8 3	
40	Rammalain Chuckerbutty	452 15 0	9 15 5	0 3 1	3 12 4	
47	Ramnoorop Soorjoopersaud	6,495 11 6	60 13 5	2 13 5	54 0 0	
53	Ramkanooy Ghosaul	338 14 3	2 15 5	0 2 4	2 13 1	
62	Ruton Chund, Octum Chund	281 2 6	2 7 5	0 1 11	2 5 0	
64	Radjananth Coondoo	1,271 7 0	11 2 0	0 8 10	10 0 2	
80	Ramdhone Doss, Begoneath Doss	560 8 0	4 15 9	0 3 15	4 11 10	
121	Ramje Doss	250 0 0	2 3 0	0 1 9	2 1 3	
122	Ramjoll	226 5 0	1 15 9	0 1 7	1 14 2	
142	Ramjoll Duloll	409 10 0	3 9 3	0 2 10	9 5 6	
18	Shama Churn Cosmar	4,535 4 0	39 10 11	1 15 9	37 11 2	
26	Shama Churn Nundy	272 10 0	2 6 2	0 1 10	2 4 4	
32	Sreemuth Day	1,578 12 0	15 9 0	0 12 5	14 12 7	
55	Sewadoss Mungle Chund	427 1 0	3 11 10	0 2 11	9 8 11	
70	Soomar Jaffer	2,050 0 0	26 13 0	1 4 8	21 8 4	
97	Sobhan Chowdry	140 0 0	1 3 7	0 0 11	1 2 8	
102	Toumlan & Co. L. W.	223 8 0	1 15 4	0 1 6	1 13 10	
111	Tophel Ally	656 8 0	6 11 11	0 4 0	6 7 5	
99	Vernlasses, C. A.	224 0 0	1 15 4	0 1 7	1 13 9	
148	Walton & Co.	151 8 0	1 5 3	0 1 0	1 4 3	
<i>Bombay Firm.</i>						
4	Ahmedbhoy Habibbhoy	6,707 0 0	58 10 11	2 14 11	56 12 0	
28	Anundjee Megjee	200 0 0	1 12 0	0 1 6	1 10 7	
39	Bhowan Heerjee	404 0 0	3 8 7	0 2 9	3 6 10	
40	Barjee	141 8 0	1 3 10	0 1 0	1 2 10	
1	Cossumbhoy Nathubhoy	3,900 15 0	34 2 2	1 11 2	32 6 11	
11	Gurrim Nanjee	242 14 0	2 2 0	0 1 8	2 0 4	
15	Chaldess	607 6 9	5 5 1	0 4 3	5 0 10	
25	Coverjee Hurrydoss	235 12 0	2 1 0	0 1 7	1 15 5	
34	Cunjee Coskh	200 0 0	2 10 0	0 2 1	2 7 11	
10	Dhurnejee Valjee	214 0 0	1 14 0	0 1 6	1 12 6	
36	Dossan Gopall	200 0 0	1 12 0	0 1 6	1 10 7	
13	Golaumhoosain Parfin	197 12 0	1 11 7	0 1 5	1 10 8	
27	Hurry Ooku	204 0 0	1 12 7	0 1 5	1 11 2	
42	Hajee Abdoola	374 0 0	3 4 4	0 2 7	3 1 9	
40	Josseub Rohimtollah	4,924 14 3	43 1 6	2 2 6	40 15 1	
41	Josseub Rohimtollah & Co.	3,619 1 6	31 10 8	1 9 3	30 1 5	
23	Khultan Soorjee Musjeed	3,050 15 0	26 11 1	1 5 4	26 6 9	
6	Maujee Asur	178 10 6	1 9 0	0 1 3	1 7 9	
37	Moore Topua	125 1 9	1 1 9	0 0 10	1 0 11	
58	Monmohun and Ulashdoss	1,500 0 0	13 2 0	0 10 6	12 7 6	
9	Noor Mahomed Ebrahim	119 11 8	1 0 9	0 0 9	1 0 0	
7	Nathibebut, widow of the late Veerjee Bhunjee	250 0 0	2 3 0	0 1 0	2 1 3	
48	Nusserwanjee Jamsetjee	205 6 0	1 12 0	0 1 5	1 11 4	
5	Rainnabhooy Dhurmsey	2,385 15 0	20 11 0	1 0 8	19 13 4	
26	Valloo Jayee	404 0 0	3 8 7	0 2 9	3 5 10	
22	Zeenam Hundaiyal	936 11 6	8 3 2	0 6 0	7 12 8	
43	Abdool Gurram Doordoss & Co.	200 0 0	1 12 0	0 1 5	1 10 7	
Total			2,247 2 0	112 1 6	2,135 1 0	

No. 9.

Estate Jowhurkott Mookim, an Insolvent.

Schedule of the First Unclaimed Dividend.

S. N.	Names of creditors.	Amount of claim.	First dividend at 5 per cent., 14th July 1878.			Less 5 per cent. for charges, &c.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	Monohurross Joburroll	6,500 0 0	17 3 0	0 13 9	16 6 3	
3	E. C. Colen	350 0 0	1 1 6	0 0 10	1 0 8	
4	Mumbaoram Tilukchund	400 0 0	1 4 0	0 1 0	1 3 0	
6	Sewnauth Dobay	600 0 0	1 14 0	0 1 0	1 12 0	

Number	Names of creditors.	Amount of claim.	First dividend Rs. A. P. Rs. per cent. at 6 July 1878.			Last 5 per cent. for charges, &c.	Rs. A. P.
			Rs.	A.	P.		
6	Kalloomull, Executor to the estate of Rutton Chand Sookhall	5,360 0 0	10	7	7	0 8 4	9 15 8
7	Gobindee Bibee Khettry	1,231 4 0	3	13	7	0 2 0	2 10 7
8	Bhoyrooiong Johury	892 4 0	2	12	7	0 2 2	2 10 5
10	Chattamull Tamby	800 0 0	2	8	0	0 2 0	2 6 0
12	Knoeca Bibee	1,250 0 0	3	14	8	0 3 1	3 11 5
13	Brojendu Gangooly	1,616 0 0	6	0	0	0 4 0	4 12 9
14	Soldrook Woodymull	4,020 0 0	12	8	0	0 10 0	11 14 0
16	Munne Bibee	1,300 0 0	4	1	0	0 3 8	3 13 8
17	Nukhunnill Bhagwandass	2,711 6 0	8	7	6	0 6 9	8 0 9
20	Ankigram Hurruckchand	10,916 3 0	34	3	4	1 11 4	32 8 0
22	Pertaub Sing Bonareesedass	11,454 13 0	35	12	9	1 12 1	34 0 2
25	Balkissen Heeralloli	4,837 2 0	15	1	10	0 12 1	14 5 9
26	Nathmull Mackraj	381 15 8	1	3	2	0 0 11	1 2 3
27	Johur Sing Mau Singh	402 8 0	1	4	2	0 1 0	1 3 2
28	Estate of Samuel Ehas Cohen	2,500 0 0	7	13	0	0 6 3	7 6 9
30	Golnub Chund Boyd	2,601 10 9	8	2	1	0 6 6	7 11 7
31	Kustoor Chund Bord	6,000 0 0	18	12	0	0 15 0	17 13 0
33	Kassenauth Bholanauth	400 0 0	1	4	0	0 1 0	1 2 0
34	Kisshrychund Balmokoond	2,006 10 0	6	4	5	0 5 0	5 15 6
35	Kisanchund Pannaloli	9,170 3 0	28	10	6	1 6 11	27 3 7
37	Ramchund Poorunchund	1,906 14 3	5	16	4	0 4 9	5 10 7
38	Fannaloli Dohay	700 0 0	2	3	0	0 1 9	2 1 3
39	Choocerall Samotia	700 0 0	2	8	0	0 1 9	2 1 3
40	Doleychund Kundareemull	1,500 0 0	4	11	0	0 3 2	3 12 2
41	Poorunchund Methololi	1,265 10 9	3	16	4	0 3 2	3 12 2
42	Kalkhadoss Budrydoss	1,048 0 0	3	4	5	0 2 7	3 1 10
43	Juggenauth Mohesry	4,517 2 6	14	1	10	0 11 9	13 6 7
44	Jumundoss Luchmynaran	22,876 9 0	71	7	9	8 9 2	67 14 7
45	Nannuckehund Jewandoss	1,993 18 0	6	3	8	0 4 11	5 14 6
46	Achumby Bibes	1,168 4 0	3	10	6	0 2 11	3 7 6
47	Hursboymull Inderchand	7,500 0 0	23	7	0	1 2 9	22 4 3
48	Ramchund Poorunchund	1,500 0 0	4	11	0	0 3 9	4 7 3
49	Bank of Calcutta	2,500 0 0	7	18	0	0 6 3	7 0 9
50	Bank of Bengal	13,000 0 0	40	10	0	2 0 6	38 9 6
51	Gridhareeoll Kanaheeloll	4,956 12 0	13	9	10	0 10 10	12 15 0
52	Ganucyellol Khartar	818 8 6	2	8	11	0 2 0	2 6 11
54	Bhagwan Does	2,600 0 0	7	13	0	0 6 8	7 4 9
Total			461	11	7	22	8 7
						429	3 2

No. 10.

Estate EDWARD HANLOE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 2 per cent., 4th July 1878.			Last 5 per cent. for charges, &c.	Rs. A. P.
			Rs.	A.	P.		
1	E. O. Moses	11,500 0 0	280	0	0	11 8 0	218 8 0
2	Balmer, Lawrie and Co.	2,700 0 0	54	0	0	2 11 2	61 4 10
3	W. T. Fleming	380 0 0	7	9	7	0 6 0	7 3 7
4	L. Mendes and Co.	250 0 0	5	0	0	0 4 0	4 12 0
5	Anderson Wallace and Co.	1,902 2 6	38	0	8	1 14 5	38 2 8
6	W. Howe	2,032 0 0	40	10	2	2 0 0	38 9 8
7	Munneeloll Chowdry	2,000 0 0	40	0	0	2 0 0	38 0 0
8	Mowah Mabil Goburah Begum	1,050 0 0	21	0	0	1 0 8	19 16 3
10	Cally Churn Dutt and Co.	200 0 0	4	0	0	0 3 2	3 12 10
11	H. G. Briggs	1,090 0 0	21	12	10	1 1 8	20 11 5
12	Sbam Chund Chatterjee	700 0 0	14	0	0	0 11 2	18 4 10
14	J. Andrews	50 0 0	1	0	0	0 0 9	0 15 3
16	Hurry Mohan Bonnerjee	11,600 0 0	230	0	0	11 8 0	218 8 0
17	Buskin and Co.	5,600 0 0	110	0	0	5 8 0	104 8 0
Total			817	1	8	40 13 4	776 3 11

No. 11.

Estate ASIATIC MARINE INSURANCE OFFICE.

Schedule of the

Unclaimed Dividend.

Number Name of Shareholders.	Amount of amount paid on shares.	At Rs 25 per share.			
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Dodd, Richard	2 00 00	30,000 0 0	650 0 0	32 8 0	617 8 0
Kennedy, H.	3 00 00	45,000 0 0	975 0 0	48 12 0	926 4 0
Lyall, J.	1 00 00	15,000 0 0	325 0 0	16 4 0	308 12 0
Middleton, John	1 00 00	15,000 0 0	325 0 0	16 4 0	308 12 0
Neave, T. D.	3 00 00	45,000 0 0	975 0 0	48 12 0	926 4 0
Reddin, R. M.	1 00 00	15,000 0 0	325 0 0	16 4 0	308 12 0
Rothwell, Richard	1 00 00	15,000 0 0	325 0 0	16 4 0	308 12 0
Rennie, John	1 00 00	15,000 0 0	325 0 0	16 4 0	308 12 0
Smith, James	1 00 00	15,000 0 0	325 0 0	16 4 0	308 12 0
Strong, Robert	1 00 00	15,000 0 0	325 0 0	16 4 0	308 12 0
Vidana, Jones	1 00 00	15,000 0 0	325 0 0	16 4 0	308 12 0
Total	....	5,200 0 0	260 0 0	4,940 0 0	

No. 12.

Estate ALBERT WALTER RAVENSCROFT, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number Name of Creditors.	Amount of claim.	First dividend at 12 per cent., 1st August 1876.	Less 5 per cent. for charges, &c.	
			Rs. A. P.	Rs. A. P.
1 Hamilton & Co.	60 10 0	9 1 6	0 7 3	8 10 3
2 W. Louis	54 0 0	8 1 7	0 6 5	7 11 2
3 Ranken & Co.	30 0 0	4 8 0	0 3 7	4 4 5
4 Cotton and Morris	48 0 0	7 3 2	0 4 11	6 14 3
5 E. W. Symes & Co.	20 0 0	3 14 5	0 3 1	3 11 4
6 Plomer & Co.	28 8 0	4 4 5	0 3 6	4 1 0
7 Ball & Co.	65 0 0	9 12 0	0 7 9	9 4 3
8 Toofy	20 0 0	3 0 0	0 2 4	2 18 8
9 Simla Bank Corporation	208 8 0	31 4 5	1 9 0	29 11 5
10 Simla Bank Corporation	200 0 0	30 0 0	1 8 0	28 8 0
11 Rajkissen Meekerjee & Co.	80 0 0	12 0 0	0 9 7	11 5 5
12 Pylad Doss	40 0 0	6 0 0	0 4 9	5 11 3
13 J. Perren	184 0 0	27 9 7	1 6 0	26 3 7
17 Gobind	30 0 0	4 8 0	0 3 7	4 4 5
18 Noorah	83 0 0	12 7 2	0 9 11	11 13 9
19 Great Eastern Hotel Company	114 9 0	17 2 11	0 13 0	16 5 2
21 Dhurkisto Paul	67 0 0	10 0 10	0 8 0	9 8 10
Total	....	200 14 0	9 15 4	190 14 8

No. 13.

Estate JOHN LINDLEY (Gill & Co.)

Schedule of the First Unclaimed Dividend.

Number Name of Creditors.	Amount of claim.	First dividend at 6 per cent., 5th December 1876.	Less 5 per cent. for charges, &c.	
			Rs. A. P.	Rs. A. P.
2 Oriental Bank	1,380 2 6	124 3 5	6 3 4	118 0 1
3 Delhi and London Bank	127 5 11	11 7 8	0 9 2	10 14 6
8 Dutt, Bhur & Co.	193 8 0	12 0 3	0 9 7	21 6 8
9 G. F. Keilner & Co.	259 13 8	23 6 2	1 2 8	22 8 6
11 Simpson, Lawrie & Co.	637 15 6	57 6 8	2 13 11	54 8 9
12 Ernsthausen & Oesterley	50 0 0	4 8 0	0 8 7	4 4 5
13 Smith, Stanisstreet & Co.	70 9 0	6 14 2	0 6 6	6 8 8
14 Rockitt & Co.	40 13 3	3 10 10	0 2 12	3 7 11
15 Calcutta Trades Association	36 0 0	3 9 10	0 2 7	3 1 3
17 City Press	97 0 0	8 11 8	0 6 11	8 4 8
19 Issur Chunder Chowdry	21 10 0	1 15 2	0 1 6	1 19 8
25 Englishman Press	81 0 0	7 4 8	0 5 10	6 14 10
26 H. W. Brooks	243 9 0	21 14 9	1 1 6	20 13 3
30 R. Kelley Maitland	1,163 15 0	104 12 0	5 3 9	99 8 3
31 Shub Churn Dutt & Co.	171 0 0	15 8 8	0 12 3	14 10 0
32 Great Eastern Hotel Company	15 4 0	1 6 0	0 1 1	1 4 11
42 National Bank	193 8 9	17 6 8	0 13 11	16 8 9
43 J. H. Weaver	13 7 9	1 8 6	0 0 11	1 2 6

Number	Names of Creditors.	Amount of claim.	First dividend at 3 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
	<i>Estate John Lixmet (Separate).</i>				
3	Baker & Catliffe	27 0 0	2 6 11	0 1 11	2 5 0
4	Harman & Co.	90 0 0	8 1 7	0 6 6	7 11 2
5	Great Eastern Hotel	166 8 6	14 1 6	0 11 3	13 6 3
6	Hunter & Co.	38 5 3	3 7 3	0 3 9	3 4 6
	Total		654 14 9	22 11 3	432 3 6

No. 14.

Estate WILLIAM SAMUEL KELLY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of Creditors.	Amount of claim.	First dividend at 3 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
1	Prawkissen Law & Co.	3,237 7 9	94 11 11	3 3 9	91 6 2
8	John Smith and Son	320 0 0	6 6 5	0 5 1	6 1 4
9	Miss Milford	500 0 0	10 0 0	0 5 0	9 8 0
10	Christian Althusen & Co.	30,000 0 0	600 0 0	30 0 0	570 0 0
	Total		681 2 4	34 0 10	647 1 6

No. 15.

Estate ALEXANDER WILSON, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Name of Creditor.	Amount of claim.	First dividend at 3 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
2	Gungansaria Bonnerjee	3,590 0 0	143 0 7	7 2 10	136 6 9

No. 16.

Estate LOCHMUKHABATI KHETRY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of Creditors	Amount of claim.	First dividend at 3 per cent., 5th September 1876.	Less 5 per cent. for charges, &c.	
1	Ralli Brothers	900 0 0	30 0 0	4 8 0	86 8 0
3	Grant Smith & Co.	744 0 0	74 6 5	8 11 6	70 10 11
4	Pennington & Co.	1,293 8 0	129 5 7	0 7 5	122 14 2
5	George Henderson & Co., and their Banians, Messrs. Nolitunobun Doss and Gopeemohun Doss.	360 0 0	38 0 0	1 12 9	34 8 3
9	Sitaram Bhaybarrelli	92 4 6	9 3 8	0 7 4	8 18 4
10	Bhugwan Doss Tewun Chund	99 6 0	9 15 0	0 7 11	9 7 1
12	Gowon Sing Punchanan Doss	126 0 0	12 8 0	0 10 0	11 14 0
13	Chuntrao Sing Boogar	218 8 0	21 5 7	1 1 1	20 4 0
15	Kalooram Dabeydjal	84 0 0	8 7 0	0 2 9	8 4 3
16	Ratnamaran Bhugut	62 8 0	6 4 0	0 5 0	5 15 0
17	Munisher Doss Bisessur Doss	274 6 6	27 6 11	1 5 11	26 1 0
18	Bollakoo Sing Gopal Doss	38 6 0	3 10 6	0 3 0	2 10 5
19	Abeer Chand Jehuriell	26 0 0	2 12 10	0 2 2	2 10 8
22	Churna Mull Khetry	25 7 0	2 8 8	0 2 0	2 6 8
23	Sham Chund Mullick	46 0 0	4 8 0	0 3 7	4 4 6
	Total		439 9 1	21 10 6	411 14 8

Estate JADON CHUND SEAL, an Insolvent.

No. 17.

Schedule of the First Unclaimed Dividend.

Number	Name of Creditor.	Amount of claim.	First dividend at 6 annas per cent., 5th September 1878.	Less 6 per cent. for charges, &c.	
1	Williams Spots and William Martin, who have survived Richard Howe Cockeroll, deceased	Rs. A. P. 52,820 14 6	Rs. A. P. 196 11 3	Rs. A. P. 9 14 6	Rs. A. P. 189 2 10
2	Sreemutty Gopeemoney Dasssee	10,303 9 0	38 10 3	1 14 11	36 11 4
3	Bagsaw & Co.	11,955 0 0	44 13 4	2 3 10	42 9 6
4	Mackillop Stewart & Co.	9,256 14 7	34 11 6	1 11 9	32 15 9
5	Benodeclall Chatterjee	4,297 0 0	16 1 10	0 12 11	15 4 11
7	Babooz Auckeyram Kurrum Chund	5,026 15 9	18 18 7	0 15 1	17 14 6
8	Sreemutty Ryemoney Dasssee	6,249 3 9	23 6 11	1 3 0	22 3 11
9	H. C. Meiklejohn	1,014 0 8	3 12 10	0 3 1	3 9 9
10	F. G. Sandes	1,584 3 2	5 15 1	0 4 9	5 19 4
11	Mohanundo Roy	3,152 7 9	11 13 2	0 9 5	11 3 9
12	Junmojoy Day and Miltonjoy Day	911 0 0	3 8 8	0 2 9	3 3 11
13	Beharry Lall Dey, Benodebeharry Dey, and Lall Chund Day	25,820 0 0	96 13 8	4 13 6	92 0 8
14	Bburut Chander Seal	3,218 11 6	12 1 2	0 9 9	11 7 6
15	Kistomohun Seal, Bissomohun Seal, and Beernarain Seal	9,584 14 3	35 15 1	1 12 9	84 2 4
16	Sreemutty Rammoney Dasssee, Sreemutty Karymoney Dasssee, and Nundolall Buerat, Executors of late Kistomohun Seal	2,897 8 3	10 13 10	0 8 8	10 5 2
17	Beharrylal Seal, and Sreemutty Gourmoney Dasssee, the representative of late Bissomohun Seal	2,897 8 3	11 13 10	0 8 8	10 5 2
18	Sreemutty Motty, the representative of Samamoney Dasssee	1,977 8 0	7 8 8	0 5 11	7 0 9
19	Modoosoodun Poramanick	1,455 4 0	5 7 4	0 4 4	5 3 0
20	Beharrylal Auddy and Kaushbeharry Auddy	577 9 0	2 2 8	0 1 8	2 1 0
21	Sreemutty Khottermoney Dasssee	1,697 6 0	5 16 10	0 4 9	6 11 1
23	Anundo Chatterjee, Raj Kessore Chatterjee, Iaser Chunder Chatterjee, and Kally Prokone Chatterjee	2,647 3 0	9 14 10	0 7 11	9 6 11
25	Nophur Cooloo	650 0 0	2 7 0	0 1 11	2 5 1
26	Jogomohun Ghose	964 6 0	3 11 1	0 2 11	8 8 2
33	Saugor Biswas and Madub Chunder Jadesee	1,270 0 0	4 12 2	0 3 9	4 8 5
	Total	....	608 1 7	90 6 4	577 11 8

No. 18.

Estate NOBINLASSER GHOSH, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Name of Creditor.	Amount of claim.	First dividend at 6 per cent., 5th November 1878.	Less 6 per cent. for charges, &c.	
2	Hubib Butcher and Drusso toollah Butcher	Rs. A. P. 837 1 0	Rs. A. P. 209 4 9	Rs. A. P. 10 7 5	Rs. A. P. 198 12 10
3	Shaik Dausis	210 9 0	60 2 3	3 0 1	67 2 2
4	Ramdhone Ghose	212 8 0	53 0 9	2 10 5	50 6 4
5	Kally Dass Mitter	811 11 11	202 14 11	10 2 4	192 12 7
7	Bhinggobutty Churn Ghutback	265 14 0	60 7 6	3 5 2	63 2 4
8	Nilmoney Sircar	492 4 0	123 1 0	6 2 5	116 14 7
9	Luckey Narain Dass & Co.	67 4 0	16 13 0	0 13 5	15 15 7
10	Sadoo Churn Dutt	51 0 0	12 12 0	0 10 2	12 1 10
11	Bissonauth Mundie	142 3 0	85 8 9	1 12 3	33 12 4
12	Gungaram Day	90 6 0	22 9 8	1 2 1	21 7 5
13	Guru Gausse Serang	82 2 0	8 0 6	0 6 5	7 10 1
14	Chunder Coomar Chatterjee	247 11 3	61 14 10	2 1 6	68 13 6
15	Nundosoomar Soor	51 2 0	12 12 6	0 10 2	12 3 4
16	Ramdhone Bonnerjee	58 3 0	14 8 9	0 11 7	13 13 2
17	Dwarkanauth Dass	16 4 9	4 1 3	0 3 3	9 14 0
19	Legal and personal representative of Gecool Chunder Daw	76 5 9	19 1 5	0 16 3	18 2 8
21	Iaser Chunder Sadkhan	31 10 0	7 14 6	0 6 3	7 9 3
23	Ram Chunder Ghose	89 8 0	9 14 0	0 7 11	9 6 1
22	Ram Chunder Shaw	86 0 0	8 18 0	0 7 0	8 5 0
24	Kulloo Butcher	90 8 0	5 3 0	0 4 1	6 13 11
25	Neemy Mitree	148 6 0	37 1 6	1 13 8	35 9 10
26	Muldeu Mohun Ghose & Co.	289 0 0	78 4 0	3 9 9	68 10 8
27	Kassinath Chatterjee	19 8 0	4 14 0	0 3 10	4 10 9
28	Gopal Chunder Lahu	40 0 0	10 0 0	0 9 0	9 8 0
29	Seetanauth Dutt	64 8 0	11 2 0	0 8 10	10 9 8
30	Legal and personal representative of Ram Chunder Gooy	81 14 0	5 7 6	0 4 4	5 3 2
31	Eshan Chunder Ghose	18 0 0	4 0 0	0 9 2	5 13 10
32	Ramnaraian Day	7 8 0	1 14 0	0 1 6	1 12 8
33	Sookur Butcher	62 0 0	19 0 0	0 10 4	12 5 8
34	Golucknath Sandie	341 0 0	85 4 0	4 4 3	80 15 10
35	Sreckissen Paul	800 0 0	75 0 0	3 12 0	71 4 0
	Total	....	1,274 10 8	63 10 11	1,210 16 9

No. 19.

Estate JEEBUMATHEE BOSE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of Creditors.	Amount of claim.	First dividend at 1 per cent., 5th December 1878.	Less 5 per cent. for charges, &c.	
1	Ramcoomar Ghose	Rs. A. P. 1,600 0 0	Rs. A. P. 15 0 0	Rs. A. P. 0 12 0	Rs. A. P. 14 4 0
9	Moty Chund Goorattee	2,000 0 0	20 0 0	1 0 0	19 0 0
10	Dhurni Chund and Mool Chund	2,000 0 0	20 0 0	1 0 0	19 0 0
12	Kecaram Baboo and Lalibabary Shaha	1,500 0 0	15 0 0	0 12 0	14 4 0
13	Kestomungul Saha	125 0 0	1 6 0	0 1 0	1 3 0
16	Obshoy Dassay, widow of Ramtanoo Ghose	25,000 0 0	250 0 0	12 8 0	237 8 0
17	Gopaulkissen Rose	1,128 13 0	11 4 7	0 9 0	10 11 7
Total		392 8 7	16 10 0	815 14 7	

No. 20.

Estate BRIKDAYEN CHURBHA NROORT and NXPOLALT NROORT.

Schedule of the First Unclaimed Dividend.

Number	Names of Creditors.	Amount of claim.	First dividend at 1 per cent., 5th December 1878.		
1	Tilman Hirschhorn & Co.	Rs. A. P. 636 13 9	Rs. A. P. 79 9 8	Rs. A. P. 8 15 8	Rs. A. P. 75 10 0
5	Huber & Co.	161 1 0	20 2 2	1 0 1	19 2 1
10	Ibrahim Assenjee	14 12 9	1 13 7	0 1 5	1 12 2
11	Mahomed Hossen Abdool Goffer	69 9 3	8 11 2	0 0 11	8 4 3
12	Wosson Hussenjee	32 0 0	4 4 0	0 3 6	4 0 7
14	Nusscreeddeen	145 1 9	18 2 2	0 14 8	17 3 8
15	Alabux Mahomed Ismael	85 6 0	10 10 5	0 8 6	10 2 3
28	Sare Ezra Jew	72 0 0	9 0 0	0 7 2	8 2 10
35	Hafer Abdoolah	18 1 0	2 0 2	0 1 7	1 14 7
36	Justoomideen Dufory	8 10 0	1 1 8	0 0 30	1 0 5
39	Ahmudeedah	23 2 0	2 14 4	0 2 3	2 12 1
40	Nundoll Day	1,000 0 0	125 0 0	0 4 0	119 12 0
Total		290 15 6	14 8 5	276 7 8	

No. 21.

Estate ALFRED WILLIAM PITTSON, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of Creditors.	Amount of claim.	First dividend at 1 per cent., 5th December 1878.	Less 5 per cent. for charges, &c.	
1	Bank of Calcutta " Limited " in liquidation, Messrs. Fitz and Chater, Liquidators	Rs. A. P. 8,304 4 7	Rs. A. P. 80 14 7	Rs. A. P. 3 9 8	Rs. A. P. 82 5 11
2	Ditto	105 14 0	1 9 5	0 1 3	1 8 2
	Ditto	1,130 0 0	16 16 2	0 12 6	16 1 8
3	Trotman, Chatterjee and Watkins	650 0 0	12 12 0	0 10 2	12 1 10
Total		82 3 2	4 1 7	78 1 7	

No. 1.

Estate C. CHRISTOPHORINI, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of Creditors.	Amount of claim.	First dividend at 6 per cent., 10th January 1877.	Less 5 per cent. for charges, &c.	
2	L. A. Inglin	Rs. A. P. 10,000 0 0	Rs. A. P. 600 0 0	Rs. A. P. 30 0 0	Rs. A. P. 470 0 0
3	Hodhagobind Shaw	7,500 0 0	450 0 0	22 8 0	427 8 0
7	Dwarka Mehbun Dass	7,500 0 0	450 0 0	22 8 0	427 8 0
9	Delhi and London Bank	10,000 0 0	600 0 0	30 0 0	570 0 0
Total		2,100 0 0	105 0 0	1,005 0 0	

No. 2.

Estate CONNELL AND KISSER MORTGAGE BUREAUS, Insolvent.

Schedule of the Fourth Undelivered Dividend.

Name of Creditor.	Amount of claim.	Fourth dividend at 5 per cent. from January 1st, 1877.		Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Bindabun Mitter's Estate	1,523 0 0	7 9 10	0 6 1	7 3 0	
Bouymadub Mondole	570 14 3	2 0 8	0 2 0	2 0 0	
Belbatty Khanum Deboe	210 0 0	1 0 10	0 0 10	1 0 0	
Callykisto Ghose	1,321 12 0	5 7 4	0 5 11	7 1 5	
Chandes Churn Mookerjee	306 4 6	1 8 6	0 1 2	1 7 4	
Gopopersaud Datt	450 0 0	2 1 0	0 1 0	2 0 0	
Govind Chundpr Bhunjee	500 0 0	2 8 0	0 2 0	2 6 0	
Hurrakissen and Hurgabind Dass	3,785 6 9	28 14 10	1 7 1	27 7 9	
Mookta Dassoo	9,100 0 0	12 0 0	0 9 7	11 6 5	
Molun Chunder Day and others	951 0 0	4 12 3	0 3 9	4 8 6	
Mohes Chunder and Raj Chunder Sandel	237 0 0	1 3 0	0 0 11	1 2 1	
Nobongo Dassoo	200 0 0	1 0 0	0 0 9	0 15 3	
Pearce Dassoo	600 0 0	0 0 0	0 2 4	2 13 8	
Rammatain and Ramruttan Mookerjee	11,275 8 6	56 6 6	2 13 1	52 8 11	
Rungo Dabee Dassoo	800 0 0	4 0 0	0 3 2	3 12 10	
Ramnenton Sing	2,700 0 0	13 8 0	0 10 9	12 13 3	
Radukissen Mitter	3,175 10 0	15 11 2	0 12 6	15 1 6	
Rangovind Shome	1,380 0 0	6 11 5	0 5 6	6 8 11	
Radhakantjee Idot	1,027 3 0	5 2 2	0 4 1	4 14 1	
Rampersaud Mullick	1,457 3 0	7 3 7	0 5 9	6 14 10	
Rasacklall Burrel	223 0 0	1 1 5	0 0 10	1 0 10	
Ramdhone Bannerjee	201 15 3	1 0 2	0 0 9	0 15 5	
Toolsee Dassoo	600 0 0	3 0 0	0 2 1	2 13 8	
Total		190 5 6	3 7 4	180 11 1	

No. 3.

Estate KISSER CHENG MITTER, an Insolvent.

Schedule of the First Undelivered Dividend.

Number.	Name of Creditor.	Amount of claim.	First dividend at 5 per cent. from January 1st, 1877.		Less 5 per cent. for charges, &c.
			Rs. A. P.	Rs. A. P.	
5	Rammatain Dass	60 0 0	3 0 0	0 12 0	14 4 0
Total			3 0 0	0 12 0	14 4 0

No. 4.

Estate HOWARD MARK, an Insolvent.

Schedule of the First Undelivered Dividend.

Number.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent. from January 1st, 1877.		Less 5 per cent. for charges, &c.
			Rs. A. P.	Rs. A. P.	
79	Goorodass Seal	387 8 0	19 3 0	19 3 0	368 2 0
18	Hukkristo Syo	40 0 0	2 0 0	2 0 0	38 0 0
15	Justices of the Peace	13 8 0	1 3 0	1 3 0	12 13 3
17	Bissoonaith Ghose	230 0 0	11 5 0	11 5 0	218 8 0
18	Jumna Ayah	40 0 0	2 0 0	2 0 0	38 0 0
Total			711 0 0	35 8 0	675 7 3

No. 5.

Estate WOOMSH CHUNDER BONKEJEA, an Insolvent (separate estate).

Schedule of the First Undelivered Dividend.

Number.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent. from January 1st, 1877.		Less 5 per cent. for charges, &c.
			Rs. A. P.	Rs. A. P.	
10	Lal Raynargun Datt	10 0 0	10 0 0	0 8 0	9 2 0
19	Yeania Gilder	19 0 0	19 0 0	0 10 4	18 5 6
	Total		29 0 0	1 8 4	21 13 6

No. 6.

Estate of Mr. ANTHONY ROBERTSON, an Insolvent (second insolvency.)

Schedule of the First Unclaimed Dividend.

Number	Names of Creditors.	Amount of claim.	First dividend at 10 per cent. 10th January 1870.		Loss 5 per cent. for charges, &c.	Rs. A. P.
			Rs. A. P.	Rs. A. P.		
5	L. Gomes	200 0 0	20 0 0	1 0 0	19 0 0	
	Ditto	265 0 0	26 5 0	1 3 0	27 1 0	
	Ditto	160 0 0	16 0 0	0 1 2	14 4 0	
	Ditto	125 0 0	12 5 0	0 1 0	11 1 0	
7	W. F. Smith	100 0 0	10 0 0	0 0 0	9 8 0	
10	Prince Mahomed Boheemoodien	45 5 0	4 5 0	0 0 7	4 4 15	
18	Nicholls & Henry	420 0 0	42 0 0	2 1 7	39 14	
14	Sims Bank Corporation Limited	500 0 0	50 0 0	2 8 0	47 8	
15	H. Mackintosh	181 12 0	18 2 10	0 1 4	17 4 4	
18	Gopal Dass	30 0 0	3 0 0	0 0 2	2 18 8	
19	Lawson and Co.	66 0 0	6 6 0	0 0 5	6 4 6	
20	C. Keelan	48 0 0	4 12 10	0 0 3	4 9 0	
21	Francis Ramsay and Co.	20 0 0	2 0 0	0 0 1	1 14 6	
22	Methoor Dass	15 0 0	1 5 0	0 0 1	1 6 10	
31	Savedra Brothers	25 0 0	2 5 0	0 0 2	2 5 3	
	Total	922 1 9	92 2 1	11 1 6	811 0 5	

No. 7.

Estate of KHETTER MOHUN SEN and BROJORAUTH SEN, Insolvents.

Schedule of the First Unclaimed Dividend.

Number	Names of Creditors.	Amount of claim.	First dividend at 10 per cent. 10th January 1870.		Loss 5 per cent. for charges, &c.	Rs. A. P.
			Rs. A. P.	Rs. A. P.		
8	Mahamud Amoojee	166 2 9	16 6 11	0 5 0	5 14 11	
2	Ditto ditto	146 2 6	14 6 7	0 4 0	5 8 11	
4	Gobin Choudhur	109 0 0	10 9 0	0 3 5	4 3 4	
5	Peary Mohun Dhar	657 11 0	65 7 11	1 5 0	24 15 11	
8	Frederick T. Brooke & Co., lately Samuel Smith, Son & Co.	489 16 9	48 9 0	1 0 0	19 0 0	
12	Khetter Mohun Ghose	142 11 0	14 2 11	0 4 0	5 6 10	
14	William Kepp & Co.	974 2 3	97 4 11	1 15 3	87 0 3	
16	Chunder Money Dassoe	463 12 0	46 3 10	0 14 10	17 10 0	
17	Prawnista Dassu	48 4 6	4 8 11	0 1 6	1 13 5	
21	Rungo Money Dassoe	46 0 0	4 6 5	0 1 5	1 12 0	
24	Nurrohury Ghose	212 4 0	21 2 10	0 0 9	8 1 1	
25	Gobind Chunder Nundy	872 0 0	87 2 1	1 11 10	88 3 3	
	Total	173 2 0	17 3 2	8 10 1	164 7 11	

No. 8.

Estate of HAMILTON ANDREWS and WILLIAM BURNETT MACTAVISH (ANDREWS & CO.) Insolvents.

Schedule of the First Unclaimed Dividend.

Number	Names of Creditors.	Amount of claim.	First dividend at 10 per cent. 10th January 1870.		Loss 5 per cent. for charges, &c.	Rs.
			Rs. A. P.	Rs. A. P.		
3	Chartered Merchantile Bank	2,240 1 2	224 0 0	4 0 9	70 15	
4	Ditto Bank of India, Australia, and China	1,550 5 8	155 0 0	1 15 2	37 0	
5	National Bank	528 11 4	52 8 11	0 10 6	12 8	
6	Hong-Kong and Shanghai Bank	670 3 6	67 0 0	0 12 4	15 14	
7	Wilmett Lutte	1,014 8 0	101 4 8	1 4 3	24 1 6	
8	Manchester Fire Assurance Company	380 14 9	38 0 0	0 7 7	9 0 9	
9	W. H. Sutton & Co.	160 10 1	16 0 0	0 3 6	8 15 4	
10	G. C. Seal	8,415 8 11	841 5 2	4 4 3	81 1 11	
11	Arthur Robottom	208 16 2	20 8 7	0 5 11	7 1 8	
12	T. M. Robinson	6,581 7 4	658 0 7	8 3 2	165 18 5	
13	C. Horne	123 0 0	12 3 0	0 2 5	2 14 9	
14	G. Hutchinson, Lieutenant	109 13 0	10 9 11	0 2 9	2 0 9	
15	A. C. Martin	260 15 2	26 0 0	0 5 4	6 9 0	
16	Royal Engineers' Mess	276 6 0	27 6 0	0 5 0	6 9 0	
17	C. W. W. Ormsby	114 14 8	11 4 0	0 3 9	2 11 9	
18	R. S. Ewart, Lieutenant-Colonel	115 3 5	11 5 0	0 2 8	2 11 9	
19	Kaimon and Kuttioor Tea Company	2,303 14 8	230 3 1	4 3 3	70 14 4	
20	Mess, 3rd Battalion Rifle Brigade	122 8 0	12 2 0	0 2 5	2 14 7	
21	Howlie Randolph Stewart	1,079 11 9	107 9 11	1 5 7	25 10 4	

Number No.	Name of Creditor.	Amount of claim.	First dividend at 21 per cent. Date January 1877.			Last 3 per cent. for creditors, &c.			Rs. A. P.
			Rs.	A.	P.	Rs.	A.	P.	
22	Henry S. King & Co.	477 4 0	11	14	11	0	9	6	11 6 6
	Ditto	40 8 8	1	0	3	0	0	9	0 15 6
24	H. H. Chamber, Major	102 4 6	2	8	11	6	2	0	2 6 11
25	William Boyack	1,080 10 4	224	11	10	18	11	9	350 0 1
26	Colonel W. W. Greathead	2,000 10 1	52	8	3	2	10	0	49 14 3
	Ditto	23 14 0	0	0	7	0	0	5	0 9 2
27	Dr. E. J. Hoskins	550 0 0	13	12	0	0	11	6	13 1 0
28	F. H. McLaughlin	200 0 0	5	0	0	0	1	2	4 12 0
29	G. Greig	60 1 5	1	3	0	0	1	7	1 14 6
30	B. Stainorth	80 2 5	2	0	1	0	1	7	1 14 6
31	J. A. Earle, Lieutenant-Colonel	131 2 6	3	4	5	0	2	2	3 1 10
32	Major T. Boisragon	40 15 0	1	0	5	0	0	9	0 15 8
33	Mess Presidents 26th Camerons	73 0 0	1	13	2	0	1	5	1 11 9
34	Secretary, Whaler Club	61 15 0	1	4	0	0	1	0	1 3 9
40	C. Pearson	54 2 6	1	13	10	0	1	5	1 12 5
42	Dr. G. H. Daly	40 14 6	1	0	4	0	0	9	0 15 7
45	H. Halfour	97 19 0	2	7	1	0	1	11	2 6 2
46	Colonel R. Torrens	99 6 0	2	7	9	0	1	11	2 6 10
47	Captain C. Thomson	68 3 9	2	7	1	0	1	11	2 5 5
49	M. David	1,544 1 1	35	9	2	1	13	10	36 10 10
63	Lieutenant-Colonel C. H. Hall	49 6 0	1	0	2	0	0	9	0 15 5
68	Lucknow Boat Club	62 2 0	1	3	10	0	1	2	1 7 8
70	James Monroe, Esq.	50 0 0	1	4	0	0	1	0	1 3 0
75	President Mess, 12th Bengal Cavalry	91 11 6	2	4	8	0	1	10	2 2 10
79	Somerset Tea Plantation	108 11 6	2	11	6	0	2	2	2 9 4
80	Captain F. Stevens, Rifle Brigade	46 4 1	1	2	6	0	0	11	1 1 7
88	Lieutenant-Colonel L. B. Jones	93 6 3	2	5	4	0	1	10	2 3 5
91	Arthur G. N. Money	70 0 0	1	12	0	0	1	4	1 19 8
92	Montfiores and Lockfoot	90 40 0	2	1	3	0	1	9	2 2 6
101	Thomas Brandreth & Co.	90 11 3	2	1	3	0	1	9	2 2 6
103	A. Arhard	73 21 6	1	13	6	0	1	5	1 12 1 7
102	Mrs. Hamilton	1,218 11 5	31	3	6	1	5	11	29 10 7
105	Ferguson and Campbell	476 0 0	11	11	8	0	0	6	11 5 2
106	Gibb and Bruce	3,117 3 3	85	6	10	4	4	3	81 2 6
107	W. I. Hillier	662 13 3	16	9	2	0	13	3	15 11 11
108	Holmes, White & Co.	1,111 0 8	28	9	10	1	6	10	27 3 0
109	R. R. Munro & Co.	40 1 0	10	2	10	0	8	1	9 10 9
110	William Page	3,711 1 1	92	12	5	4	10	2	88 2 3
111	Shockell and Edwards	996 11 9	24	14	8	2	3	11	22 10 9
116	Banded Warehouse	178 0 6	4	7	2	0	3	6	4 3 8
117	Cook & Co.	122 0 0	3	0	10	0	2	5	2 14 5
121	John Sharp	3,795 10 8	91	14	3	11	10	1	90 2 5
122	Ritchie and Simpson	1,443 0 0	26	1	3	1	4	10	24 12 5
123	J. and H. Walker	3,348 4 8	83	11	3	4	2	11	79 8 4
124	J. and A. Guthrie	569 3 1	11	3	8	0	11	4	13 8 4
125	William Halley and Sons	81 1 0	23	1	1	1	0	10	20 0 3
126	Gibby Brothers & Co.	2,372 8 0	80	13	0	4	0	7	76 12 5
127	A. and J. Nicoll	498 15 4	12	7	7	0	9	11	11 13 8
128	John Gordon & Co.	3,616 15 3	91	2	9	3	4	11	86 9 10
129	James Ramsay, Junior	670 32 0	16	12	1	0	13	4	15 11 9
130	Alexander Lawson	1,066 14 8	29	11	9	1	7	11	28 6 10
Total			1,207	11	6	96	3	4	1,811 8 9

No. 10.

Estate of Mr. Joshua Gerbor, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number No.	Name of Creditor.	Amount of claim.	First dividend at 21 per cent. Date February 1877.			Last 3 per cent. for creditors, &c.			Rs. A. P.
			Rs.	A.	P.	Rs.	A.	P.	
3	T. Warton	14,000 0 0	210	0	0	10	8	0	199 8 0
4	Isaac Monashoo	5,000 0 0	75	0	0	3	12	0	71 4 0
5	Madhujioprasand Jhabua Mull Shibaheo	1,000 0 0	15	0	0	0	12	0	14 4 0
6	Latish Monohur Dars	4,020 6 0	60	4	10	3	0	2	57 4 8
7	Guyaprasand Coopoprasand	1,250 0 0	18	12	0	0	15	0	17 13 0
8	Jewadrao Ramgopal	2,200 0 0	33	0	0	1	10	4	31 5 8
10	Great Eastern Hotel Co.	2,058 0 0	30	13	11	1	8	8	29 5 3
11	Ramdayal Banikh	698 6 9	8	15	8	0	7	2	8 9 6
12	Hannoch Banikh	100 0 0	1	10	2	0	1	9	1 8 11
13	Lalali Gopeenath Guyaprasand	250 0 0	3	12	0	0	3	0	3 7 0
14	Taruck Chunder Mullick	241 0 0	3	9	10	0	5	9	3 6 5
15	Captain Warman	484 0 0	7	4	2	0	5	9	7 14 6
16	Estate of Baeziel Judah	600 0 0	7	8	0	0	6	0	7 9 0
17	N. E. Judah	600 0 0	7	8	0	0	6	0	7 9 0
23	Manager of Agra Savings' Bank	1,000 0 0	15	0	0	0	12	0	14 4 0
28	Ditto ditto	1,000 0 0	15	0	0	0	12	0	14 4 0
37	Agent of Agra Bank	600 0 0	7	8	0	0	6	0	7 2 0
Total			1,124	2	2	56	2	10	1,007 15 4

No. 11.

Estate C. E. Price, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers	Names of Creditors.	Amount of claim.	First dividend at 1% per cent., 1st February 1877.			Last 5 per cent. for charges, &c.
			Rs.	A.	P.	
1	Parbutty Churn Mookerjee	1,410 0 0	32 6 5	1	9 11	30 12 6
2	Nando Cooper Bhattacharjee	1,160 0 0	25 14 0	1	4 8	24 9 4
3	Prunkissen	1,040 0 0	23 6 5	1	2 8	22 3 9
4	Sultan Chund and Koal Chund	1,000 0 0	22 8 0	1	2 0	21 6 0
5	Haran Chunder Mookerjee	154 2 6	3 7 6	0	2 9	3 4 9
6	The legal representative of Punchanun Dutt, deceased	250 0 0	5 10 0	0	4 6	5 5 6
7	J. Payne	200 0 0	4 8 0	0	3 7	4 4 5
8	L. Gomez	350 0 0	7 11 0	0	6 3	7 7 9
9	H. Mackintosh	520 0 0	11 11 2	0	9 6	11 1 10
11	Gangespeshad and Ramkishen	1,600 0 0	36 0 0	1	12 9	34 3 3
12	Mrs. J. Namoy, executrix to the estate of J. P. Namoy, deceased	200 0 0	4 8 0	0	3 7	4 4 5
13	Wooma Churn Sing	60 0 0	1 5 7	0	1 0	1 4 7
16	R. T. L. Howe	150 0 0	3 6 0	0	2 8	3 3 4
17	Nilmoney Ghose	150 0 0	3 6 0	0	2 8	3 3 4
18	Sultan Chund Koal Chund	500 0 0	11 4 0	0	9 0	10 11 0
19	Brajendro Nath Sen	200 0 0	4 8 0	0	3 7	4 4 5
24	Dr. K. B. Sturt	60 0 0	1 2 0	0	0 10	1 1 8
26	Estate of C. A. Voss, represented by Mr. W. P. Gillanders	27 0 0	0 9 7	0	0 5	0 9 2
34	W. Bell	700 1 0	15 15 3	0	12 9	15 2 6
36	J. Rodrigues	600 0 0	13 8 0	0	10 9	12 13 3
	Total		232 13 11	11 9 8	221 4 3	

No. 12.

Estate ALEXANDER HOLMES LEDDIE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers	Names of Creditors.	Amount of claim.	First dividend at 1% per cent., 1st February 1877.			Last 5 per cent. for charges, &c.
			Rs.	A.	P.	
1	Ramdayal Shroff and Gomastali to Shaw Beharylal Boghoosur Doyal	54,411 7 0	102 0 4	5	1 7	90 14 9
6	Commercial Bank	3,476 19 8	6 8 3	0	5 2	6 3 1
8	Iseen Chunder Bannerjee	3,114 0 0	6 13 6	0	4 8	5 8 9
11	H. H. Cannon and William Sandy Stanton, Assignees to the estate of D. Macleod	1,506 4 0	2 18 2	0	2 3	2 10 11
12	Davidson and Sons	1,100 10 6	1 14 1	0	1 0	1 12 7
13	Mazette and Sons	3,288 11 0	6 0 0	0	4 9	5 11 3
14	Aders and Hogg	2,000 0 0	3 12 0	0	3 0	3 9 0
15	John Jackson	3,000 0 0	1 14 0	0	1 6	1 12 6
16	Willie Morris & Co.	1,100 0 0	2 1 0	0	1 7	1 15 5
18	H. C. Hules	500 14 11	1 1 11	0	0 10	1 1 1
19	Harry Dosa Roy	6,570 0 0	12 3 0	0	9 9	11 9 3
21	Ramfoll Chowdry	626 0 0	1 2 9	0	0 11	1 1 10
23	J. Simpson	1,900 0 0	3 9 0	0	2 10	3 6 2
24	W. H. Doe	1,767 1 10	3 5 0	0	2 7	3 8 5
29	Jardine Skinner & Co.	670 15 2	1 4 2	0	1 0	1 3 2
	Total		156 6 1	7 11 11	147 10 9	

No. 13.

Estate JOHANNES CATCHICK MICHAEL, an Insolvent (3rd Insolvency)

Schedule of the First Unclaimed Dividend.

Numbers	Names of Creditors.	Amount of claim.	First dividend at 1% per cent., 1st April 1877.			Last 5 per cent. for charges, &c.
			Rs.	A.	P.	
1	Madhubhristo Sett	725 0 0	72 8 0	3 10 0	68 14 0	
2	Ilahut Ally	165 0 0	16 8 0	0 13 2	16 10 10	
3	Nolin Chunder Mookerjee	1,900 0 0	190 0 0	9 8 0	180 8 0	
5	Eastman & Co.	16 0 0	1 9 7	0 1 3	1 8 4	
10	Chamroo Sing	600 0 0	60 0 0	3 0 0	57 0 0	
11	J. S. Rochfort	420 0 0	42 0 0	2 1 7	39 14 5	

Number	Name of Creditor.	Amount of claim.	First dividend at 10 per cent. 10th April 1877.		Last 2 per cent. for charcos, &c.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
17	J. C. Mandy and M. J. Chater	840 0 0	84 0 0	4 3 2	79 12 10	
21	The Great Eastern Hotel Company	67 0 0	6 11 2	0 5 1	6 5 10	
23	C. V. Hatch	2,300 0 0	230 0 0	11 8 0	218 8 0	
24	Rajender Mullick	100 0 0	10 0 0	0 8 0	9 8 0	
26	Joseph & Co.	1,111 1 3	111 1 0	5 8 10	105 8 11	
28	William C. Shircore Miss Mary Isabella Shircore and Miss Ida Shircore	3,166 0 0	346 9 7	17 5 3	329 4 1	
29	Mr. and Miss Sarkiss Owen	5,000 0 0	500 0 0	25 0 0	475 0 0	
	Total	...	1,671 0 1	83 8 7	1,587 7 8	

No. 14.

Estate WALTER NEWTON & CO. AND ANOTHER (PATNA & CO. BOMBAY FIRM), Insolvents.

Schedule of the First Unclaimed Dividend.

Number	Name of Creditor.	Amount of claim.	First dividend at 10 per cent. 10th April 1877.		Last 2 per cent. for charcos, &c.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Kessowjee Naik	2,000 0 0	100 0 0	5 0 0	95 0 0	

No. 15.

Estate DAVID HAY SOLOMON & CO., Insolvents.

Schedule of the First Unclaimed Dividend.

Number	Name of Creditor.	Amount of claim.	First dividend at 10 per cent. 10th April 1877.		Last 2 per cent. for charcos, &c.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
9	Aron Ezekiel Cohen	333 7 6	33 3 5	0 6 8	7 14 9	
10	Rachel D. Solman	927 1 6	93 10 10	0 12 6	11 14 4	
12	British India Steam Navigation Company	1,731 1 6	173 1 6	2 2 7	41 1 11	
13	Buccent Royal Fluryal	2,117 5 0	211 14 11	2 10 1	50 1 7	
14	Yangtze Insurance Company Limited	389 11 3	39 11 11	0 7 9	9 4 2	
16	Jardine Skinner and Co.	251 8 0	25 1 10	0 5 1	6 0 9	
17	S. R. Elias	107 8 0	10 7 0	0 2 1	2 8 11	
18	A. K. Veerapa Setty	14,890 6 0	1,489 7 9	18 9 11	353 13 10	
19	Tacoor Dasa Bagree	833 10 0	83 13 5	1 0 8	19 12 9	
20	L. W. Toulmin and Company	851 13 0	85 1 9	1 1 0	20 3 8	
22	D. Abraham	41 5 3	4 1 0	0 0 10	1 0 11	
23	Thomas Watson and Company	238 2 3	23 15 3	0 4 9	5 10 6	
25	Essack and Kanayapersaud	362 8 0	36 5 0	0 1 10	2 3 8	
26	Buldeh Dass	186 15 0	18 10 9	0 3 8	4 7 1	
28	A. Stewart and Co.	250 0 0	25 0 0	0 5 0	5 15 0	
30	James Jacob	47 8 0	4 3 0	0 0 11	1 2 1	
31	Ayaleb Abdulla	576 7 0	57 6 7	0 11 6	13 11 1	
32	E. M. Cohen	497 11 6	49 7 1	0 9 11	11 13 3	
33	Chunder Sekut Gangooly	70 9 0	7 12 3	0 1 4	1 10 11	
34	Essack Hirjeebhun and Kanayapersaud	103 0 0	10 3 2	0 2 0	2 7 3	
35	Huda Runmon Dutt	61 6 0	6 8 7	0 1 2	1 7 5	
36	Bholanauth Balmakund	170 0 0	17 4 0	0 3 4	4 0 8	
38	S. J. D. Cohen	160 0 0	16 12 0	0 3 0	3 9 0	
40	Ballibarry Dutt	610 8 0	61 4 2	0 12 2	14 8 0	
41	Mugneeraum Goory Dutt	600 0 0	60 0 0	0 12 0	14 4 0	
41	Nicol Fleming and Co.	1,668 11 1	166 8 6	2 1 9	30 1 9	
NAMES OF CREDITORS OF THE RANGOON FIRM.						
1	S. R. M. Coomrapa Setty	5,000 0 0	125 0 0	5 4 0	118 19 0	
2	M. R. H. M. Pathneyappah Setty	5,000 0 0	125 0 0	6 4 0	118 12 0	
3	S. A. Percheappah Setty	6,500 0 0	162 8 0	8 8 0	151 0 0	
4	A. R. L. Soopermanee Setty	2,000 0 0	50 0 0	2 8 0	47 8 0	
5	S. R. M. Preuan Setty	1,000 0 0	25 0 0	1 4 0	29 12 0	
6	Rasa Yaluck	276 0 0	6 14 6	0 5 6	6 8 11	
7	Peter Carnacoo	727 6 6	19 2 11	0 14 6	17 4 5	
8	Augootah Augustine	9,100 0 0	52 8 0	2 10 0	49 14 0	
14	Todd Findlay and Co.	4,194 8 0	102 5 9	5 1 10	97 3 11	
15	Bullock Brothers	2,200 0 0	55 0 0	2 12 0	62 4 0	
16	C. Evans and Co.	1,907 0 0	49 2 10	2 7 4	46 11 6	
17	Cohen Brothers	665 0 0	14 2 0	0 11 3	13 6 9	
18	Rangoon Synagazio	131 8 0	3 4 7	0 2 7	3 2 0	
19	Jacob Samuel Cohen	501 4 0	13 8 6	0 10 0	11 14 6	

Number	Names of Creditors	Amount of claim.	First dividend at 2½ per cent. 10th April 1877.	Less 6 per cent. for charges, &c.	Rs. A. P.
					Rs. A. P.
20	Brook Beloush Master	100 0 0	2 8 0	0 2 0	2 6 0
23	W. Walker	130 0 0	3 4 0	0 2 7	3 1 3
25	E. I. Sonnen	408 1 9	10 3 9	0 8 1	9 11 2
26	Bathazar and Son	87 0 0	2 2 10	0 1 8	2 1 3
28	E. Sonnen	421 0 8	10 8 5	0 8 6	10 0 0
31	B. Meyer	140 0 0	3 11 7	0 2 1	3 8 8
32	E. Moshell and C. Company	3,481 8 0	87 0 7	4 5 7	82 11 0
34	M. Mordeki	1,631 0 0	40 12 0	2 0 7	38 11 6
36	V. Roy Gopanl Meodeer	84 6 6	2 1 9	0 1 8	2 0 1
37	S. Kundar Brothers and Co.	132 1 0	3 4 10	0 2 7	3 2 3
38	Abramam Jacob Mathadone	510 0 0	12 12 0	0 10 2	12 1 10
39	Aaron J. Elias and Co.	120 13 0	3 0 4	0 2 5	2 13 11
40	Edmond Jones and Co.	280 0 0	7 0 0	0 5 7	0 10 6
41	Rangoon Medical Hall	50 0 0	1 4 0	0 1 0	1 3 0
Total			1,885 13 0	93 3 0	1,772 10 0

No. 16.

Estate WOOMSH CUTTUBB BONNERJEE (G. DELMANS & CO.) an Insolvent.
Schedule of the Second Unclaimed Dividend.

Number	Names of Creditors	Amount of claim.	Second dividend at 2½ per cent. 1st May 1877.	Less 6 per cent. for charges, &c.	Rs. A. P.
					Rs. A. P.
3	Mons Bremaux	161 6 0	29 0 0	1 7 2	27 9 7
6	Gaborne & Co.	290 0 0	52 3 2	2 9 0	49 9 6
8	James Anderson & Co.	202 10 0	36 7 7	1 13 2	34 10 5
9	C. F. Voultzgy	41 8 0	7 7 6	0 5 11	7 1 7
13	Yassin	39 15 0	7 3 0	0 5 9	0 13 3
15	Ram Chumar Nundee	109 0 0	19 9 11	0 15 8	18 10 3
17	Shukresto Dew	14 8 0	3 9 9	0 2 1	2 7 8
38	G. P. Roy and Co.	25 0 0	4 8 0	0 3 7	4 4 5
19	Kintter Nauth Koondoo	141 0 0	25 16 9	1 4 8	24 10 1
20	J. Angier	34 0 0	6 1 11	0 4 10	5 13 1
22	Ali Box	16 8 0	2 15 6	0 2 4	2 13 2
23	Opendro Coomar Mitter	2,000 0 0	300 0 0	18 0 0	342 0 0
29	J. Steemburgh	235 3 6	45 16 0	2 4 9	43 10 9
Total			612 7 7	30 9 7	681 14 0

No. 17.

Estate NICHOLAS MALCOLM GASPER, an Insolvent.
Schedule of the Third Unclaimed Dividend.

Number	Names of Creditors	Amount of claim.	Third dividend at 10 per cent. 1st May 1877.	Less 6 per cent. for charges, &c.	Rs. A. P.
					Rs. A. P.
31	Anesh Sircar	27 0 0	2 11 2	0 2 1	2 9 1
32	Bathgate & Co.	120 0 0	12 0 0	0 9 7	11 6 5
40	Thony Joll	100 0 0	10 0 0	0 8 0	9 8 0
45	Cook & Co.	30 0 0	3 0 0	0 2 4	2 18 8
15	Dhemo Mullick	209 14 0	20 16 10	1 0 0	19 16 1
43	Davis & Co.	40 6 0	4 0 7	0 8 2	3 18 8
2	Gregory, C.	2,500 0 0	250 0 0	20 8 0	237 8 0
11	Gungamain Mistry	417 7 6	41 11 11	3 1 4	39 10 7
28	C. Gould	122 14 0	12 4 7	0 9 9	11 10 10
39	Zomeeb Mistry	60 0 0	6 0 0	0 4 9	5 11 3
45	Grey and Son	200 0 0	20 0 0	1 8 0	28 8 0
29	Haran Chunder Bannerjee	40 0 0	4 0 0	0 3 2	3 18 10
35	Hauro Mistry	200 0 0	20 0 0	1 0 0	19 0 0
34	Koyam & Co.	110 0 0	11 0 0	0 8 9	10 7 8
16	Mohadeb Mookerjee	194 0 0	19 6 5	0 16 6	18 6 11
49	Mendes, F.	12 0 0	1 8 2	0 0 11	1 2 3
48	Peters, Geo.	230 0 0	23 0 0	1 2 4	21 13 8
30	Ramdhone Ghose	31 4 0	3 2 0	0 2 0	2 18 6
14	Smith, W. F.	300 0 0	30 0 0	1 8 0	28 8 0
21	Turner, Morrison & Co.	112 0 0	11 2 2	0 8 11	10 10 3
46	Wilson and Parker (Proprietors of Daily News)	32 0 0	3 2 2	0 2 0	3 0 8
Total			597 4 5	39 13 0	567 7 6

No. 18.

Estate DUMMETT, SALTZ and LATAPIE. Insolvents.

Schedule of the Second Unclaimed Dividend.

Reference No.	Names of Creditors.	Amount of claim.	Second dividend at 1½ per cent, 1st May 1877.			Last & new credit for charges, 1st May 1877.	Rs. A. P.
			Rs.	A.	P.		
3 & 61	Ramsoondar Dey	1,706 4 0	25 9 6	1 4 6	24 6 1		
4	Ramnurung Ghose and others	400 0 0	6 0 0	0 4 9	5 11 3		
5	Odhooyto Chunder Paul and Ram Chunder Paul	1,300 0 0	19 8 0	0 15 7	18 9 6		
6	Modo Snodin Nark	2,200 0 0	41 4 0	2 1 0	39 3 0		
7	Sooroop Chunder Paramatnick	1,576 0 0	23 10 0	1 2 70	22 7 2		
8	Pudin Chunder Goondoo	1,500 0 0	22 8 0	1 2 0	21 6 0		
9	Odhay Churn Biswas	620 0 0	9 0 0	0 7 2	8 8 10		
10	Odhooyto Chunder Mundie	595 0 0	8 14 10	0 7 1	8 7 9		
11	Po-woo Chinaman	1,040 0 0	15 9 7	0 12 5	14 13 2		
12	Rajnarayan Ghoshal	6,578 3 3	94 10 9	3 14 11	93 11 10		
14	Alloyoff & Co.	5,029 10 6	75 7 1	2 12 4	71 10 9		
22	Lafarge Fils	3,825 12 8	67 6 2	2 13 10	54 8 6		
15	Vincent Neel	6,945 7 3	90 10 11	4 8 6	86 2 5		
16	De Vassel Fils	3,991 12 10	4 9 8	0 3 6	4 6 0		
17	Rechery and Co.	1,607 15 2	21 1 11	1 3 3	22 14 8		
18	Madam Veuve Remy	6,313 6 6	94 1 2	4 11 9	80 15 6		
21	Lopes, Debba and Co.	367 3 3	5 6 9	0 4 3	5 1 0		
24	Ship <i>Sis Albatross</i> , Owners, Quarter and Godfrey	2,610 13 7	39 4 9	1 15 5	37 5 4		
26	Vonchier Freres and Co.	78 16 8	2 10 3	0 2 1	2 8 2		
27	T. Ferrere and Co.	3,676 4 9	55 2 4	2 13 1	52 6 3		
29	Ship <i>Nouvel Albatross</i> , Owners, E. and E. Aublures	138 6 0	2 1 3	0 1 7	1 18 9		
31	Carrer Garent and Deschamps	452 7 2	6 12 7	0 5 5	6 7 3		
32	E. Delboissac and Co.	617 3 2	16 4 1	0 12 2	14 7 11		
33	Captain Lebarque of the ship <i>Georges</i>	572 4 3	8 11 0	0 6 11	8 4 1		
87	Ahmuty and Co.	391 0 0	5 13 1	0 4 8	5 9 2		
34	W. B. Walton	700 0 0	10 8 0	0 8 4	9 15 8		
39	Nilmoney Mookerjee	230 0 0	3 7 2	0 2 9	3 4 5		
40	Cally Comptt Bunnerjee	758 0 0	11 5 11	0 9 1	10 12 10		
42	Allynex, hazarana	77 0 0	1 2 6	0 0 11	1 1 7		
44	May, Pickford and Co.	225 0 0	3 6 0	0 2 9	3 3 4		
46	Alfred Merandon	2,243 12 0	35 3 3	1 12 1	33 7 2		
61	Khetter M. hup Doss	1,035 0 0	29 2 10	1 7 4	27 11 6		
61	Pooroogong Mullick	951 12 7	14 4 5	0 11 5	13 9 0		
62	Pool and Bennett	700 0 0	10 8 0	0 8 1	9 15 8		
63	Mrs. J. Danhar	120 0 0	1 12 10	0 3 5	1 11 5		
66	Military Orphan Press	124 0 0	1 12 1	0 1 5	1 11 5		
63	Toussaint Freres and Co.	1,970 2 0	28 15 3	1 7 1	27 8 2		
64	Fiba Dor Marellia	4,298 9 6	61 0 5	3 3 2	60 13 3		
Total			1,244 4 10	62 2 1	1,182 2 9		

No. 19.

Estate ADAM SCOTT & CO. Insolvents.

Schedule of the Sixth Unclaimed Dividend.

Reference No.	Names of Creditors.	Amount of claim.	Sixth dividend at 1½ per cent, 1st May 1877.			Last & new credit for charges, 1st May 1877.	Rs. A. P.
			Rs.	A.	P.		
4	R. C. Bell	750 0 0	8 12 0	0 8 0	3 9 0		
5	Blackburn, John	4,371 11 3	21 74 0	1 1 5	20 13 6		
7	Boyd, David	1,576 10 0	8 14 2	0 7 1	8 7 1		
11	Bunoy & Co., S. A., Loan on Barranagore premises.	12,410 0 11	62 3 2	1 1 9	59 1 5		
18	Bunoy and Co., General Account	41,420 4 6	207 2 1	10 5 8	196 12 5		
19	Bunoy, W. S.	31,917 0 0	109 9 4	5 7 8	104 1 8		
21	Colville Gilmore & Co., Secretaries, Cal- cutta Insurance Office	2,189 15 8	10 15 2	0 8 9	10 6 5		
22	Ditto	2,189 15 8	10 15 2	0 8 9	10 6 5		
23	Ditto	222 0 0	1 1 0	0 0 10	1 0 11		
24	Rawkins, Charles, Esq. of John Lambert	9,247 3 0	48 8 9	2 6 11	43 14 10		
10	Estate of Mrs. Anna Tyler	6,109 9 0	30 8 9	1 8 5	29 0 4		

Number.	Names of Creditors.	Amount of claims.	First dividend at 7 per cent., 1st May 1877.			Loss & per cent. for charges, &c.
			Rs.	A.	P.	
87.	Estate of T. E. Crosby	10,630 10 10	52 10 5	3 10 1	50 0 4	
27.	Ewhank, Henry S. A.	9,358 1 1	171 19 3	8 9 5	168 2 10	
28.	Ewhank and Co.	4,128 3 11	20 10 4	1 0 0	10 9 9	
	Lester & T. A. French	1,987 7 0	5 3 0	0 4 1	4 14 11	
	Fleming & Co.	444 10 1	2 3 7	0 1 9	2 1 10	
80.	Gangaram Muirkirk & Co.	263 0 0	1 5 1	0 1 0	1 4 1	
	Hamilton Ross & Co.	432 10 0	2 2 7	0 1 8	2 0 11	
3.	Jaykissen whose account of R. L. Pierson	438 0 0	2 3 1	0 1 0	1 1 1	
32.	Jaykissen Ghose, deceased	961 2 0	1 4 11	0 1 0	21 9 7	
	Lindsay, Alexander	4,547 4 1	22 11 0	1 2 2	21 9 11	
25.	Lawson and Son, John	650 2 5	3 4 0	0 2 7	8 1 5	
26.	Ditto ditto	2,060 14 8	10 7 8	0 8 4	9 14 11	
4.	Macmillan Lieutenant Colonel H.	531 12 10	2 10 7	0 2 1	2 8 6	
29.	Matthews, H.	311 6 0	1 8 11	0 1 2	1 7 9	
34.	MacLachlan, J.	11,106 11 0	55 16 9	2 12 0	58 3 0	
	Matthews & Scott and Wardrop & Co.	18,782 7 4	93 14 7	4 11 1	89 3 6	
	McLeod, Goo.	1,00,000 0 0	800 0 0	40 0 0	760 0 0	
	National Ghose	550 0 0	2 12 0	0 2 2	2 9 10	
	Owners of the Abottford	1,185 2 10	4 8 5	0 3 7	4 4 10	
	Reynolds, P. A.	5,182 10 4	25 14 7	1 4 8	24 9 11	
35.	Scott, Bell & Co.	48,951 1 4	244 12 1	12 3 0	222 8 4	
2.	Scott, Bell & Co., bill claim	6,409 6 8	82 5 7	1 9 10	90 11 9	
8.	Solaroh Paul	8,215 0 8	41 1 2	2 0 10	39 0 4	
17.	Sanderson Frays Fox & Co.	66,840 1 8	419 3 5	20 16 4	308 4 1	
	Scott, Lieutenant J. D.	220 11 7	1 2 2	0 0 10	1 1 4	
	Somire, D. O. Dyee	43,083 7 6	215 6 8	10 12 4	204 10 6	
	Tunbridge & Co.	372 7 4	1 18 10	0 1 5	1 12 6	
	Tourment, C.	641 11 1	8 8 1	0 2 6	3 0 10	
20.	Webster, James	76,579 11 6	382 14 5	10 2 3	803 12 2	
9.	Warre Brothers	553 0 1	2 12 6	0 2 2	2 10 2	
	Williams, Lieutenant N. J.	297 8 4	1 7 10	0 1 2	1 6 8	
38.	J. & R. Watson	2,161 14 0	10 12 2	0 8 7	10 8 7	
	Total	3,163 5 0	157 0 2	2,095 12 3		

No. 20.

Estate Syed Awreh Att, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claims.	First dividend at 7 per cent., 1st June 1877.			Loss & per cent. for charges, &c.
			Rs.	A.	P.	
1.	Dhumput Sing	27,000 0 0	1,890 0 0	94 8 0	1,795 8 0	
2.	Rai Mohan	700 0 0	40 0 0	2 7 2	46 8 10	
3.	Soonar Chund & Hoolar Chund	1,200 0 0	84 0 0	4 3 2	79 12 10	
4.	Jogendro Nath Saha	1,400 0 0	98 0 0	4 14 4	93 1 8	
	Total	2,121 0 0	106 0 8	2,014 15 4		

No. 21.

Estate Nahari Doss, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claims.	First dividend at 6 per cent., 1st June 1877.			Loss & per cent. for charges, &c.
			Rs.	A.	P.	
1.	Pearce Macrae & Co.	1,000 0 0	60 8 7	3 0 5	57 8 2	
2.	Wiseman Mitchell Reid & Co.	257 0 0	15 6 8	0 12 4	14 10 6	
3.	Kettlewell, Bullen & Co.	91 10 0	5 8 0	0 4 4	5 3 8	
4.	Gashorne & Co.	877 0 0	22 9 11	1 2 1	21 7 10	
5.	Kerr, Dodd & Co.	420 0 0	26 3 2	1 4 1	33 16 1	
6.	Crooke, Home & Co.	25 0 0	1 8 0	0 1 2	1 6 10	
7.	Woolf Willman & Co.	825 0 0	49 8 0	2 7 7	47 0 6	
13.	Macdonald Sew Persaud	47 8 0	2 18 4	0 2 3	3 11 1	
15.	Raghunauth Dass Sewlalp	76 9 0	4 9 8	0 3 8	4 5 10	
19.	Bukdeo Sreekrishna	115 14 0	6 15 3	0 6 6	6 9 9	

Number No.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent. 26th June 1877		Less 5 per cent. for charges, &c.		Rs. A. P.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
20	Sunnylal Paray	342 7 0	20 8 9	1 0 5	19 8 4		
26	Khoemkaram Lollchand	29 12 6	1 11 7	0 1 4	1 10 3		
27	Gopal Bahadur	18 0 0	1 3 3	0 0 10	1 0 5		
28	Nobin Chunder Mullick	23 1 0	1 7 1	0 1 1	1 6 0		
29	Tukordas Nundy	54 12 0	3 8 5	0 2 9	3 5 8		
31	Salookram Joyparain	29 1 0	1 11 11	0 1 4	1 10 7		
34	Bij Rai Sompersaud	35 2 0	2 1 9	0 1 8	2 0 1		
35	Tarunknath Khetry	131 1 0	7 13 10	0 6 3	7 7 7		
36	Kannanlal Juggarnath	75 9 0	4 8 6	0 3 7	4 4 11		
40	Sec Churn Lal Jointee Persaud	73 2 0	4 6 2	0 3 8	4 2 8		
	Total	243 9 9	12 2 2	231 7 7			

No. 22.

Estate CHARLES MORGAN, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number No.	Names of Creditors.	Amount of claim.	Second dividend at 5 per cent. 26th June 1877		Less 5 per cent. for charges, &c.		Rs. A. P.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	Colvin, Alasdair Cowie & Co.	16,620 3 1	124 11 2	6 3 9	118 7 3		
2	Browning & Co.	12,122 0 0	9 14 8	4 8 8	5 6 0		
3	Sarrant Gordon & Co.	29,581 11 8	214 5 19	10 11 5	20 10 6		
4	Hay & Co.	387 0 0	2 4 6	0 2 3	2 12 2		
6	M. H. Turnbull	10,878 10 0	81 9 5	4 1 3	77 8 2		
7	John Sanderson	11,871 12 0	89 1 5	4 7 3	84 10 9		
8	Colvin Lindsay						
9	M. H. Turnbull and Trustees of W. P. H. Sheddron	13,223 6 8	99 2 9	4 15 4	94 3 6		
10	Wm. Pennell and D. Davidson	8,918 0 0	74 6 2	3 11 6	70 10 8		
11	Secretaries to the Globe Insurance Office	1,674 6 0	12 8 11	0 10 0	11 14 11		
12	Allan Puton & Co., Secretaries to the Equitable Insurance Company	200 0 0	1 8 0	0 1 2	1 6 10		
14	Greenock Bank Company	25,208 10 0	182 8 3	9 7 7	180 0 5		
15	Alexander Thomson	5,057 10 0	42 10 6	2 2 1	40 8 5		
	Total	1,023 5 6	61 2 3	872 9 3			

No. 23.

Estate ISABELLA SARAH LOW, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number No.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent. 26th June 1877		Less 5 per cent. for charges, &c.		Rs. A. P.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
2	Rajah Protab Chunder Singh	400 0 0	100 0 0	5 0 0	95 0 0		
2	W. B. Davis	250 0 0	62 4 0	3 2 0	59 6 0		
4	Rousset	300 0 0	75 0 0	3 12 0	71 4 0		
5	Chunder Kant	100 0 0	25 0 0	1 4 0	23 12 0		
6	Mr. Ferritas	487 8 0	121 14 0	6 1 6	116 12 6		
7	Sheik Mahomed Butcher	27 0 0	6 12 0	3 4 0	6 6 8		
8	Ogen Fenman	21 0 0	6 9 0	0 4 0	6 11 8		
9	Grassey Doug Day	8 0 0	2 1 0	0 2 4	9 12 8		
10	Tara Chaudhury	11 12 0	2 15 0	0 2 4	8 13 8		
11	Husuram Churn Ghose	12 0 0	3 0 0	0 1 7	1 14 5		
12	Rustomjee Persaud	8 0 0	2 0 0	0 1 7	3 9 0		
13	Joykote Chinnaman	15 0 0	3 12 0	0 3 0	10 11 0		
14	Madhavchunder Mullick	45 0 0	11 4 0	0 9 2	10 14 10		
15	Bimbad Mohun Odicarry	40 0 0	11 8 0	0 9 2	24 4 0		
16	Harold & Co.	60 0 0	15 0 0	0 19 0	11 14 0		
17	Scott, Thomson & Co.	60 0 0	12 8 0	0 10 0	5 11 8		
18	Rajkumar Shaw	24 0 0	6 0 0	0 4 0	11 14 0		
20	Ram Chund Day	50 0 0	12 8 0	0 10 0	5 10 3		
21	Income Tax Commissioners	23 11 0	5 14 11	0 4 8	5 10 3		
22	Justices of the Peace	85 4 2	21 5 0	1 1 0	20 4 0		
	Total	530 4 11	26 7 8	503 18 8			

No. 24.

Estate WILLIAM HOLLOWAY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.	First dividend at 7 per cent., 20th November 1877.			Loss & per cent. for charges, &c.	" Rs. A. P.
			Rs.	A.	P.		
1	Nesal Shetter Ally	8000 0 0	600 0 0	30 0 0		570 0 0	
2	William Rose	121 0 0	41 3 2	2 3 4		41 15 10	
3	Isser Chunder Biswas	150 0 0	20 0 0	1 4 0		24 11 3	
4	W. H. Billing	70 0 0	14 0 0	0 11 2		18 4 10	
5	Petumber Shaw	35 0 0	7 0 0	0 5 7		8 10 6	
	Total		691 3 2	34 8 10		650 10 4	

No. 25.

Estate JOHN KENNEDY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.	First dividend at 7 per cent., 20th November 1877.			Loss & per cent. for charges, &c.	" Rs. A. P.
			Rs.	A.	P.		
1	J. H. Rodrigues	300 0 0	62 8 0	2 10 0		40 14 0	
4	Gorondas Seal	1,200 0 0	192 8 0	0 10 0		182 14 0	
6	Administrator of the estate of G. Lewis	227 6 5	39 12 9	1 15 10		37 12 11	
7	Shank Jumneerndee	400 0 0	70 0 0	3 8 0		66 8 0	
8	Mohun Chunder Dey	80 0 0	14 0 0	0 11 2		13 4 10	
	Mohorot Mohun Ghose	28 6 0	4 15 6	0 3 11		4 11 6	
	Total		373 12 2	18 11 11		355 0 0	

No. 26.

Estate BOREMULL GONDA, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.	First dividend at 12 per cent., 20th November 1877.			Loss & per cent. for charges, &c.	" Rs. A. P.
			Rs.	A.	P.		
2	Ralli Mavrojani & Co.	121 13 0	14 9 6	0 11 8		13 18 10	
5	Cochlis & Co.	1,525 8 0	183 1 0	9 2 5		173 14 7	
6	Gilmstone Wyllie & Co.	16 1 0	2 0 0	0 1 7		1 14 6	
7	Gidigree & Co.	1,572 8 0	198 11 2	9 6 11		170 4 3	
10	Pannell Khettry	193 1 0	231 14 9	11 9 6		220 6 3	
11	Sewram Imaurick	1,707 13 0	204 15 0	10 3 11		194 11 1	
20	Juno Lysli & Co.	762 8 0	91 8 0	4 9 5		66 11 10	
21	Ashurnet A. Co.	546 12 0	65 9 0	3 4 5		62 6 4	
22	Tarla Chund Guoshank Dass	737 8 0	88 8 0	4 6 9		84 1 8	
25	Ramcook Dass Hurund Roy	3,100 0 0	372 0 0	18 0 2		353 6 5	
26	Godraj Juggernauth	2,500 0 0	300 0 0	15 0 0		295 0 0	
27	Rampersaud Dewrauth	250 0 0	30 0 0	1 8 0		28 8 0	
28	Ram Churi Surabunk	5,500 0 0	780 0 0	89 0 0		741 0 0	
29	Kastorymull Ramgoaul	300 0 0	36 0 0	1 12 8		34 3 9	
31	Jretnull Gredhardell	2,500 0 0	300 0 0	15 0 0		285 0 0	
32	Hamilji Pallikam	1,500 0 0	180 0 0	0 0 0		171 0 0	
33	Gomsneeraum Munrook Roy	2,500 0 0	300 0 0	15 0 0		286 0 0	
34	Hursanull Ratnabander	1,600 0 0	180 0 0	8 0 0		171 0 0	
35	Norugram Mungneeram	2,416 0 0	289 14 8	14 7 11		275 6 10	
36	Mohualoll	700 0 0	84 0 0	4 3 2		70 12 10	
38	Mono-joll Mungdehund	168 1 0	20 2 0	1 0 1		19 2 7	
40	Nebo-oraum Rauakissen	70 2 0	8 8 0	0 6 8		8 0 0	
41	Goruckram Ramayet	3,800 0 0	466 0 0	23 12 9		433 3 3	
42	Munnoolil Motibepedapud	2,200 0 0	264 0 0	18 3 2		250 12 10	
43	Sectaram Ramayet	1,000 0 0	141 0 0	7 5 1		190 12 10	
46	Lalla Gredhardell	200 0 0	24 0 0	1 2 2		22 12 10	
47	Bissoewarkall Newkissen	825 0 0	80 0 0	1 15 2		87 0 10	
48	Roundhomedas Bonyram	160 0 0	19 3 8	0 15 4		18 3 10	
49	Benraj Byramull	160 0 0	18 0 0	0 14 4		17 1	
50	Rajtrop Purumrookh	100 0 0	12 0 0	0 9 7		11 6	
51	Dowlutram Kundendoss	82 0 0	7 7 0	0 6 11		7 1	
	Total		5,091 6 6	254 8 2		4,630 14 3	

No. 27.

Estate ROBERT CARTOPHIER, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number of Claim	Name of Creditors.	Amount of claim.	First dividend at 7 per cent., 20th November 1877.		Less 5 per cent. for charges, &c.	Rs. A. P.
			Rs. A. P.	Rs. A. P.		
2	Cally Dass Seal	134 0 0	9 6 1	0 7 0	9 14 7	
4	Brijendra Coomar Roy	402 2 8	28 3 0	1 6 0	28 13 0	
5	Chunder Caunt Shaw	417 3 0	29 3 3	1 7 4	27 11 11	
6	Lokonath Brijgobind	635 13 3	58 8 2	2 14 9	55 9 5	
7	Greas Chunder Adinanth Shaw	1,112 6 0	77 13 11	3 14 3	73 15 8	
8	Boylekunt Nath Shaw	478 0 0	33 8 0	1 10 9	31 13 3	
9	Anamundo Negoditt Shaw	340 6 9	23 13 3	1 9 0	22 10 3	
10	Pitumber Polhad Shaw	101 4 0	13 6 2	0 10 8	12 11 6	
11	Sumaid Chund Baboo	258 9 3	18 1 7	0 14 5	17 8 2	
12	Umeer Chund Shaw	73 13 0	5 2 8	0 4 1	4 14 7	
13	Golurk Chunder Shaw	458 5 9	32 1 4	1 9 3	30 7 8	
14	Jadownath Chowdry	17 3 0	1 3 3	0 0 11	1 2 4	
15	Gocool Anund Shaw	185 14 3	13 0 2	0 1 4	12 14 10	
16	Mudden Molim Shaw	268 12 3	19 13 0	0 15 0	17 14 0	
17	Hurrinauth Methoornaceant Shaw	216 10 9	15 2 8	0 12 1	14 6 7	
18	Oodey Chund Chowdry	129 12 9	9 1 5	0 7 3	8 10 2	
19	Brindabun Bulram Shaw	390 13 3	27 5 9	1 5 10	25 15 11	
20	Sreemauth Shaw	90 6 6	6 5 2	0 5 0	6 0 2	
21	Joburruddy (supplier of assorters)	200 0 0	14 0 0	0 11 2	13 4 10	
22	Harris Chunder Bose and Koyins Chunder Ghose	90 0 0	6 4 10	0 5 0	5 15 10	
23	Cox, Steel and Co.	151 11 0	10 13 0	0 8 7	10 4 8	
	Total	....	451 5 5	21 15 1	629 0 4	

No. 28.

Estate GEORGE ALEXANDER HODGE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number of Claim	Name of Creditors.	Amount of claim.	First dividend at 7 per cent., 20th November 1877.		Less 5 per cent. for charges, &c.	Rs. A. P.
			Rs. A. P.	Rs. A. P.		
1	Arson & Co.	60 0 0	3 0 7	0 2 10	3 6 9	
2	Chundee Churn Dhor	400 0 0	21 0 0	1 3 2	22 12 10	
3	Omeech Chunder Sircar	120 0 0	7 3 3	0 5 9	6 13 5	
4	Rajmohendro Mitter	150 0 0	9 0 0	0 7 2	8 8 10	
5	Sardapersaud Koar	271 12 0	16 4 11	0 13 0	15 7 11	
6	Isur Chunder Sircar	125 0 0	7 8 0	0 6 8	7 1 4	
7	Proprietors, Calcutta Public Library	33 8 0	2 0 2	0 1 7	1 14 7	
9	Newman & Co.	26 0 0	1 8 11	0 1 2	1 7 9	
11	Gopaul Chunder Mitter	260 0 0	12 0 0	0 9 7	11 6 5	
12	Grees Chunder Dass	45 0 0	2 11 2	0 2 1	2 9 1	
14	Rajpoorender Mitter	330 0 0	20 5 6	1 0 9	19 5 2	
15	Receiver, High Court, on behalf of Gramp and Abbott	69 3 3	4 2 5	0 3 3	3 15 2	
16	Gooroodas Seal	1,100 0 0	66 0 0	3 4 9	62 11 3	
17	W. A. Rodrigues	457 6 9	27 7 2	1 5 11	26 1 3	
18	Sultan Chund and Kabul Chund	600 0 0	36 0 0	1 12 9	24 3 3	
19	Nundall Dass	160 0 0	9 0 7	0 7 8	9 1 11	
20	Kesseenauth Dass Bermo and Poorno Chunder Bermo	500 0 0	30 0 0	1 8 0	28 8 0	
21	Joy Gobind Koar	250 0 0	16 0 0	0 12 0	14 4 0	
22	Heralali Seal, Chooneelall Seal, Kuunailall Seal, and Gobindall Seal	311 4 0	19 10 10	0 14 11	17 11 11	
24	Shauk Bheekoo	90 0 0	1 12 10	0 1 5	1 11 5	
25	Moluck Chund	60 0 0	3 9 7	0 2 10	3 6 9	
28	Shauk Mibok	85 0 0	2 1 7	0 1 8	1 15 11	
29	Gosto Behary Audhieary	30 0 0	1 12 10	0 1 5	1 11 5	
30	Gocool Chunder Chatterjee	84 6 0	5 1 0	0 4 0	4 13 0	
31	Mohesh Chunder Dass	100 0 0	5 0 0	0 4 9	5 11 3	
33	Gobindo Dass	90 0 0	5 0 5	0 4 8	5 2 2	
34	Anumlo Ghose	50 0 0	3 0 0	0 2 4	2 13 8	
35	Sumbhoo	60 0 0	3 9 7	0 2 10	3 6 9	
37	Radhakisto Mookerjee	100 0 0	6 0 0	0 4 9	5 11 3	
38	Punehannu Mullick	200 0 0	12 0 0	0 9 7	11 6 5	
40	Bijenath Ghose	80 0 0	1 12 10	0 1 5	1 11 5	
42	Mohun Chunder Day	80 11 0	4 19 5	0 3 10	4 9 7	
43	Gopaul	50 0 0	3 0 0	0 2 4	2 19 8	
	Total	....	496 2 7	21 19 4	414 0 3	

No. 29.

Estate WILLIAM NICKIS, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number of Moneys Received	Names of Creditors.	Amount of claim.	Second dividend at 4 per cent., B.M. November 1877.			Loss & per cent. for charges, &c.	Rs. A. P.
			Rs.	A.	P.		
16	Arrakiel, C. G.	750 0 0	30	0	0	1 8 0	38 8 0
29	Chunder Coomar Chatterjee	200 0 0	8	0	0	0 6 4	7 0 8
15	Degumber Mutter	370 0 0	14 12 10			0 11 10	14 1 0
20	Dwarkanath Mullick	1,000 0 0	40	0	0	2 0 0	38 0 0
3	Gobinda Dutt	25 0 0	1	0	0	0 0 9	0 15 8
5	Gregory, Thomas, junior	266 0 0	10 8 10			0 1 9	9 11 8
7	Genes, J.	50 11 6	2 4 4			0 1 1	2 2 7
14	Gorah Kapreah	36 0 0	1 7 0			0 1 1	1 5 11
18	Gresh Chunder Ghose	600 0 0	24	0	0	1 8 2	32 12 10
27	Gooroodass Dutt	1,000 0 0	40	0	0	2 0 0	38 0 0
2	Hosaine Begum	300 0 0	12 3 10			0 9 0	11 10 1
9	Isser Chunder Ghose	82 14 0	3 5 1			0 2 7	3 2 8
13	Koylaah Chatterjee & Co.	80 0 0	3 3 2			0 2 6	3 0 8
17	Lal Mohun Roy	600 0 0	24	0	0	1 8 2	32 12 10
22	Lundstedt & Co.	800 0 0	32	0	0	1 9 7	30 0 5
25	Luckinaria Dutt	560 0 0	14	0	0	0 11 2	13 4 10
4	Madhab Dutt	36 0 0	1 7 0			0 1 1	1 5 11
10	Perica, A.	75 0 0	3	0	0	0 2 4	2 12 8
8	Petumber Saha	300 0 0	12	0	0	0 9 7	11 0 5
11	Proprietor of the Morning Chronicle	96 0 0	3 18 6			0 2 0	9 10 5
12	Proprietor of the Eastern Star	36 0 0	1 7 0			0 1 1	1 5 11
20	Prawn Chunder Ghose	300 0 0	12	0	0	0 0 7	11 0 5
1	Rocke, Mrs.	82 8 0	3 4 10			0 2 7	3 2 8
6	Radakissen Dutt	500 0 0	20	0	0	1 0 0	10 0 0
19	Ram Koomul Sircar	600 0 0	24	0	0	1 9 2	32 12 10
21	Ram Chunder Mullick	400 0 0	16	0	0	0 12 9	15 3 8
23	Seeb Chunder Roy	600 0 0	24	0	0	1 9 2	32 12 10
28	Stephen & Co.	400 0 0	16	0	0	0 12 9	15 3 8
24	Toolsydas Dutt	400 0 0	16	0	0	0 12 9	15 3 8
Total			413	8	4	20 8 6	892 14 8

No. 30.

Estate ROBERT FAITHFUL FANGHAWK, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number of Moneys Received	Names of Creditors.	Amount of claim.	Second dividend at 4 per cent., B.M. November 1877.			Loss & per cent. for charges, &c.	Rs. A. P.
			Rs.	A.	P.		
61	Abercrombie & Co.	360 0 0	14	0	0	0 11 2	13 4 10
11	Bubbon	110 10 0	4	6	10	0 3 6	4 3 4
15	Beechoo	36 5 0	1	6	7	0 1 1	1 5 6
16	Bhaloo	25 0 0	1	0	0	0 0 9	0 15 3
20	Buster	52 15 8	2	1	11	0 1 8	2 0 3
24	Bochun	88 6 0	3	8	4	0 2 9	3 5 7
45	Bathgate & Co., Calcutta	25 0 0	1	0	0	0 0 9	0 15 3
49	Boudel & Co.	70 0 0	2	12	10	0 2 2	2 10 8
53	Bonnet & Co.	300 0 0	12	0	0	0 9 7	11 0 5
56	Burbgate & Co., Cawnpore	75 0 0	3	0	0	0 2 4	2 13 8
70	Bird, Lieutenant J.	600 0 0	24	0	0	1 9 2	23 12 10
80	Burkmyoung & Co.	293 0 0	11	11	6	0 9 4	11 2 2
85	Barrett, Munro & Co.	800 0 0	33	0	0	1 0 7	20 0 5
34	Chakur	69 9 0	2	8	8	0 2 9	2 6 8
36	Constantine, Mr.	26 0 0	1	0	0	0 0 9	0 15 3
52	Crump & Co.	70 0 0	2	12	10	0 2 2	2 10 8
54	Campbell, Mrs.	300 0 0	12	0	0	0 9 7	11 0 5
89	Charde, M.B., Meerut Post Master	279 0 0	11	2	7	0 8 11	10 8 8
74	Carbery & Co.	350 0 0	14	0	0	0 11 2	13 4 10
84	Charde, William	600 0 0	24	0	0	1 3 2	23 12 10
91	Cant, Serjeant	80 0 0	3	3	3	0 2 6	3 0 8
14	Dundial	29 0 0	1	2	7	0 0 11	1 1 8
79	Dove, Mr.	120 0 0	5	9	2	0 4 1	4 15 1
39	Hamacie	49 12 0	1	15	10	0 1 7	1 14 3
9	Fukker Chund	100 11 4	4	0	5	0 8 2	8 12 3
32	French Baboo	193 8 0	7	11	10	0 6 2	7 6 8
4	Ghoon Ghoon	28 14 0	1	3	6	0 0 11	1 1 7
86	Green, T.	26 0 0	1	0	0	0 0 9	0 15 3
7	Hamilton & Co.	400 0 0	16	0	0	0 12 0	15 3 3
34	Hossain Bux	30 0 0	1	3	2	0 0 11	1 2 3

Number N.	Names of Creditors.	Amount of claim.	Second dividend at 2½ per cent. 20th November 1877.			Less 5 per cent. for charges, &c.	Rs. A. P.
			Rs.	A.	P.		
68	Husband & Co., Trustees, Mr. James Bell.	219 0 0	8	8	4	0 6 9	8 1 7
85	Hind, Serjeant George	900 0 0	36	0	0	1 12 9	34 3 3
65	Johnstone Nephews	72 0 0	2	14	1	0 2 3	2 11 10
71	Jest Mull Chowdry	50 0 0	2	0	0	0 1 7	1 14 5
90	Jinkoo Mistry	84 0 0	3	5	9	0 2 8	9 3 1
89	Kisser Purasad	300 0 0	12	0	0	0 9 7	11 6 5
65	Loudlane, Mrs.	30 0 0	1	3	2	0 0 11	1 2 3
4	Mohunloll	257 14 0	10	5	1	0 8 3	9 12 10
10	Moter Chund	93 13 0	3	12	1	0 3 0	8 9 1
20	Muggun	43 3 0	1	11	8	0 1 4	1 10 4
51	McAkin, Mrs.	120 0 0	4	12	10	0 3 10	4 9 0
82	Musdoosoodan Mullick	200 0 0	8	0	0	0 0 4	7 9 8
64	Manton & Co.	100 0 0	4	0	0	0 3 2	3 12 10
72	Mooing Doss	40 0 0	1	9	7	0 1 9	1 8 4
93	Mudone Mistry	500 0 0	20	0	0	1 0 0	19 0 0
88	O'Callaghan, Mrs.	25 0 0	1	9	0	0 0 9	0 15 3
87	Parsad	250 0 0	10	0	0	0 8 0	9 8 0
25	Ramjaun	81 0 0	1	8	10	0 0 11	1 2 11
50	Robinson & Co., W. W.	40 0 0	1	15	4	0 1 6	1 13 10
1	Sedial	60 0 0	2	6	5	0 1 11	2 4 6
48	Stewart & Co.	72 0 0	3	2	2	0 2 8	2 15 8
58	Stevens, J.	927 0 0	37	1	3	1 13 7	35 8 8
59	Simla Magistrate's Court's Decree	600 0 0	24	0	0	1 3 2	22 12 10
76	Star Press	202 0 0	8	1	3	0 6 5	7 10 10
81	Simla and Umballa Bank	64 0 0	2	9	0	0 2 0	2 7 0
85	Toraub	1,000 0 0	40	0	0	2 0 0	38 0 0
46	Thomson & Co.	93 0 0	3	11	6	0 2 11	3 8 7
57	Tuttle & Charles	100 0 0	4	0	0	0 3 2	8 12 10
60	Wilson & Co., D.	258 7 3	10	5	5	0 8 3	9 13 2
		200 0 0	8	0	0	0 6 4	7 9 8
	Total		600	13	6	24 14 5	475 15 1

No. 31.

Estate Robert Khan, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number N.	Names of Creditors.	Amount of claim.	First dividend at 2½ per cent. 20th November 1877.			Less 5 per cent. for charges, &c.	Rs. A. P.
			Rs.	A.	P.		
1	Ramdall Bonnerjee	627 0 0	15	10	10	0 12 6	14 14 4
2	Simla Bank	5,651 0 0	141	4	4	7 1 0	134 3 4
3	Petumber Doss	2,710 0 0	67	8	0	3 0 0	64 2 0
4	Money Lall Chowdry	300 0 0	7	8	0	0 0 0	7 2 0
6	P. S. D'Rosario & Co.	100 0 0	2	11	7	0 2 2	2 9 5
7	Thacker Spink & Co.	165 0 0	4	2	0	0 3 3	3 14 9
8	Thomas Smith & Co.	277 0 0	6	14	10	0 5 6	6 9 4
	Total		245	11	7	12 4 5	233 7 2

No. 32.

Estate Hukkebon Dass, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number N.	Names of Creditors.	Amount of claim.	First dividend at 2½ per cent. 20th November 1877.			Less 5 per cent. for charges, &c.	Rs. A. P.
			Rs.	A.	P.		
1	Gobindass Naraindass	7,490 12 0	98	10	2	4 10 10	88 16 4
2	Brajmohan Doss	2,000 0 0	25	0	0	1 4 0	23 12 0
3	Ghunesham and Gopal das	2,500 0 0	31	4	0	1 9 0	29 11 0
4	Sewporsaud Nubratram	575 0 0	7	9	0	0 5 9	6 13 3
5	Daudur Doss Bullub Dass	700 0 0	8	12	0	0 7 0	8 5 0
7	Mathooraprasaud Narain Dass	735 7 6	9	3	1	0 7 4	8 11 9
8	Roy Lucknow Chund	200 0 0	2	8	0	0 2 0	2 6 0
9	Goopernath Pattuck	300 0 0	3	12	0	0 3 0	3 9 0
10	Lalla Ramjee	300 0 0	3	12	0	0 3 0	3 9 0
11	Bahnoorodd Juggulkissore	200 0 0	2	8	0	0 2 0	2 6 0
12	Shamuntram Bidden Chund	200 0 0	2	8	0	0 2 0	2 6 0
13	Preu Chund Roy	12,200 0 0	162	8	0	7 10 0	144 14 0
15	Regoonaugh Shaw Chotaloll	1,193 6 9	14	2	8	0 11 4	13 7 4
	Total		366	10	11	17 19 3	339 19 8

No. 38.

Estate CHARLES HUFFNAUL AND WILLIAM HAT & Co., Insolventa.
Schedule of the First Unclaimed Dividend.

No.	Names of Creditors.	Amount of claim.	First dividend at annas 10 per cent., 2nd November 1877.			Less 5 per cent. for charges, &c.	Rs. A. P.
			Rs.	A.	P.		
1	John Johnson	18,248 9 9	114	0	10	5 11 2	108 5 8
3	Charles Stevenson	102 8 1	1	3	8	0 0 11	1 2 4
4	Bissumber Law and Gobind Chunder Addy	200 0 0	1	4	0	0 1 0	1 3 0
5	John Davis	266 9 9	1	10	7	0 1 8	1 9 4
6	Gisborne & Co.	9,500 0 0	21	14	0	1 1 6	20 12 8
10	Cabb Lodd	1,078 0 0	6	11	10	0 5 4	6 6 0
13	Captain Burleigh, Ship <i>Delta Maria</i>	2,420 0 0	15	2	0	0 12 1	14 5 11
17	Prawnissen Law	645 8 3	4	0	7	0 3 2	8 13 6
18	Lawrie, Bedford and Rand	170 0 0	1	1	0	0 0 10	1 0 2
39	Duergapersaud Pounchanun Mitter & Koylas Chunder Ghose	50,021 14 8	812	10	2	16 10 1	297 0 1
22	Captain A. Henderson	488 1 6	3	1	10	0 2 5	2 16 6
23	Lieutenant Colonel A. Jack	434 13 0	2	11	6	0 2 2	2 0 4
24	Captain Black and owners of Ship <i>Ellislie</i>	300 11 6	1	14	1	0 1 0	1 12 7
25	W. Anderson	99,000 0 0	243	12	0	12 3 0	231 19 0
26	J. O. B. Tandy	10,270 0 0	64	3	0	3 3 4	60 5 8
27	Prawnissen Law	1,910 0 0	11	15	0	0 9 6	11 5 6
28	Bissumber Law & Gobind Chunder Addy	1,030 0 0	8	7	0	0 5 1	8 11 11
30	R. Dunlop & Sons	803 10 9	5	0	4	0 4 0	4 2 4
32	Allan and Thomas	2,000 0 0	12	8	0	0 10 0	11 14 0
33	James Furlong	178 16 0	1	1	10	0 0 10	1 1 0
34	Harris Chunder Bhose	8,275 11 2	51	11	7	2 9 4	49 2 8
37	Captain Bartlett and owners of Ship <i>Oscar</i>	408 3 0	2	8	4	0 2 0	3 6 4
39	Pounchanun Mitter	908 19 0	5	10	11	0 4 0	5 6 5
Total		892 9 8	44	9	0	847 10 8	

A. B. MILLER, Official Assignee.

(892-2)

OFFICIAL ASSIGNEE'S OFFICE, CALCUTTA, the 1st October 1878.

For Sale.

A LARGE Double Cylinder Newspaper Printing Machine, now on view at the Alipore Jail. For particulars apply to the Superintendent, Bengal Secretariat Press.

Notice.

THE Annual Chootia Fair will be held at Chootia, near Ranchi, the head-quarters of the Chota Nagpore Division, and will commence on 24th February 1879, and continue for fifteen succeeding days.

By order of the Commissioner.

RAJ GOPAL BOY, Persl. Asst. to Commr.
CHOTA NAGPORE, the 18th December 1878.

Burdwan Agricultural Exhibition.

NOTICE

A N Exhibition of Agricultural Produce, Implements, and Cattle, of native arts and manufactures, and of live stock, will be held at Burdwan on January 27th, and the four following days. Copies of the rules and list of prizes may be had on application to the Honorary Secretary, Burdwan. (725-3)

Notice.

THE date for entry for students to the Thomason College, Roorkee, will in future be 1st May instead of 1st November as now. Candidates passed at the late examinations will therefore join on 1st May 1879. There will be a supplementary examination for the Engineer Class on March 24th to 28th, 1879. Subjects of examination, the same as for the last examination of August 1878. Candidates not over 22 years old on 1st November 1878, or under 18 years on 1st May 1879, are eligible. Soldiers of Her Majesty's European Regiments can also be examined for admission up to end of February. The other classes are already filled up.

For the next admissions in May 1879 the examinations will be early in that year, as will be notified hereafter.

A. M. BRAMPTON, Major, R.E.,
Officializing Principal.

Government Cinchona Febrifuge.

AN EFFICIENT SUBSTITUTE FOR QUININE.
PRICE to the general public rupees twenty per pound tumbak. To Government Officers for Government purposes, and to wholesale purchasers of not less than twenty pounds, rupees sixteen and annas eight per pound. Postage of each tin annas twelve extra. Cash to accompany all orders.

Apply to Superintendent, Botanical Garden, Howrah, near Calcutta.

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sal beams and scantlings supplied from this depot will be as follows:—
BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 " " " 2-12 "
23 " " " 2-14 "
24 " " " 2 "

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at " 2-4 "
Under 7 feet, at " 2 "

The above prices are for ordinary building purposes.

For Planking Sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,
SIMSON HILLIXAS, Asst. Conservator of Forests.
The 1st June 1877.

Lime Supply for Bengal.

NOTICE is hereby given that the leases of the under-mentioned valuable lime quarries, situate in the Khasi and Jaintia Hills, Assam, will be put up to auction sale at the office of the Deputy Commissioner of Sylhet, at noon, on the 2nd of January 1879.

The leases will be for three years, commencing from 1st January 1879 and ending 31st December 1881.

Not more than three leases will be permitted to be purchased in one interest.

Any quarry not worked, i.e., not worked to turn out more than 40,000 mounds, will be liable to resumption, and the Government will be at liberty to work such unworked quarry by direct agency.

The rent will be payable half-yearly in advance.

For further particulars apply to Deputy Commissioner, Khasi and Jaintia Hills, Shillong.

No.	Name of the quarry.	Where situated.
Khasi Hills.		
1	Bor Poonjee	North—By lands pertaining to the Cherrea State. South—By lands of monah Kalikirat and of monah Bej-y Vanduk, in Sylhet. East—By the west bank of Bhooban Cherra. West—By Doerga Seel.
Jaintia		
2	Chow Cherrea, Loting Cherrea	North—By high hills South—By the boundary of Sylhet district. East—By Teekhang and Borgong rivers. West—By Galoo Cherrea.
	Rowai Cherrea	North—By high hills of Lakhdong or the southern boundary of Lam-poojee lime quarry. South—By boundary of Sylhet district. East—By Looba or Locka river. West—By Teekhang and Borgong streams.
3	Nongthalong Poonjee	North—By Padou and Paenlading Poonjee. South—By boundary of Sylhet district. East—By old road leading from the plains to Amwia Poonjee. West—By Moongat river and Borsoel
4	Mooralee Cherrea	North—By Rontang Poonjee. South—By northern boundary of Rowai lime quarry. East—By Looba or Locka river. West—By western limit of lands appertaining to Mooralee Poonjee.
5	Roopnath	North—As far as lime-stone exists northward within lands pertaining to the village of Roopnath. South—By boundary of Sylhet district. East—By Oalo Cherrea river. West—By old road leading to Amwia Poonjee from the plains.
6	Liam Poonjee	North—By Lakhdong. South—By boundary of Rowai lime-stone quarry. East—By western boundary of the lands pertaining to Mooralee Poonjee. West—By Moongat river and Borsoel.
7	Uthna Cherrea	North—As far as limestone beds extend northward within the limits of Uthna Poonjee. South—By southern bank of the Pakhae Cherrea stream. East—By Pocha Cherrea stream. West—By Bhooban Cherrea stream.
MALAB-EK-KAT STATE.		
Khasi Hills.		
8	Nokri Cherrea	North—By south bank of Majdoora. South—By Pandendidi jungle. East—By Mashin khasi's garden. West—By Siba Sing khasi's garden.

No.	Name of the quarry.	Where situated.
SHEWAL STATE.		
9	Patharé Cherrea	North—By Ichadara. South } By right bank of Patharé Cherrea East } from Ichadara to Nongong. West—By Doymai Dhura.
MARAKAM STATE.		
10	Ramphendem Rajka	North—By Chapager. South—By Pook Cherrea. East—By Kala-ram-Rai Cherrea. West—By Horiu Tilia Dhui.
SHEWAL STATE.		
11	Bhowal Cherrea	North—By Chota Tookar Tilla. South—By Kela Pani, alias Pakri Blai. East—By Mongla-mora Tilla. West—By Cherrea Khoutee Cherrea.
MAOBOX.		
12	Ka Long Long	North—By Mam-Ngwin. South—By Chilai Cherrea. East—By Umjindem Cherrea. West—By Waibler and Chilai Cherrea.
MARAKAM STATE.		
13	Fangla	North—By Komonee Tookor as far as lime beds exist. South—By Pak Cherrea. East—By Dhemalia river. West—By Kaisam-Rai Cherrea.
MAHARAJ AND MAJORE.		
14	Monai Cherrea	North—By Komonee Tookor as far as lime beds exist. South } By forest and jungle lands per- East } taining to Maharam. West—By Jedokali, alias Ponkibirth river.
SHEWAL STATE.		
15	Dholai Cherrea	North—By bank of Patharé Cherrea. South—By Boor Peer's Mukham. East—By boundary of Maharam-state, alias Kukur-mora Cherrea. West—By Mongla Mon Tilla.
MAOBOX.		
16	Umjindem	North—By Lutai-wyam. South—By Lutai-Tenget. East—By Umjindem. West—By Umjindem-herra.
DWARKA NOKESTERHE.		
17	Borsyrmai	North—By Pan garden. South—By Ka Lad-Luka. East—By Lemdilong. West—By Lum-taituh.
Khasi Hills.		
18	Sila Cherrea	North—By Luukbatprob. South—By Um-kao-leum. East—By Sila river. West—By Lum-dilong.

JERON ROY,
for Deputy Commissioner,
Khasi and Jaintia Hills.

SHILLONG DR. COMM. OFFICE,
The 23rd October 1878.

NOTICE is hereby given that the lease of the "Soopar," alias "Soh-bar Poonjee" lime quarry, No. 18 of the notice, is, under orders of Government, reserved from sale.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

Under Section 59 of ACT V (B.C.) of 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under section 73 of the said Act.

Date of removal to Import Warehouse.	Number, Mark, and Description.	Consignee.	Ship.
1878.			
Dec. 11	13 Cakes Spelter, V	Order	Ship Geraldine Paget.
" 11	1 Cake Spelter, no mark	Ditto	Ditto.
" 13	8 Packages, E. B. M. & Co., bottom J. A. J. A. & Co.	Ditto	Ship Castle Roy.
" 13	1 Case, M. F. W. Hoilgers & Co.	Ditto	Ditto.
" 13	260 Cases & 16 Packages Spelter, B B S	Ditto	Ditto.
" 13	13 Bundles Wooden Rollers, no mark	B. Jute Company, Limited.	Ditto.
" 13	2 Bales, B T in a diamond	Order	Ship City of London.
" 13	1 Case, addressed	William A. G. Brodie, Dhermia Khal Te Garden, Cachar.	Ditto.
" 13	2 Cases, B C D in a diamond, top H. & Co.	Order	Ditto.
" 13	9 Packages, B C D in a diamond, bottom H. S. K. & Co.	Ditto	Ditto.
" 13	1 Case, D E Y in a diamond	Ditto	Ditto.
" 13	4 Cases, E F S	Ditto	Ditto.
" 13	1 Bundle Hoop Iron, no mark	Ditto	Ditto.
" 13	25 Flat Bars, M E or no mark	Ditto	Ditto.
" 13	2 Round Bars, no mark	Ditto	Ditto.
" 13	3 Cases, J B, bottom C	Ditto	Ditto.
" 13	1 Case, L M S L in a diamond, outside W C S K	Ditto	Ditto.
" 13	1 Piece Copper, no mark	Ditto	Ditto.
" 13	1 Case, S. P. & Co.	Ditto	Ditto.
" 13	1656 Cakes and 50 Packages Spelter, T & S	Ditto	Ditto.
" 13	1 Case, addressed	C. C. Kave, Esq., care of W. Major & Co.	Ditto.
" 13	1 Cake & 11 Packages Spelter, G	Order	Ditto.
" 13	1 Cake Spelter, S M	Ditto	Ditto.
" 13	2 Packages, addressed	William Mackenzie, Esq., Ilmasaugur, Samastipore.	Ditto.
" 9	2 Bags, no mark	Order	Ship Brazilian.
" 9	13 Bags, C R or no mark	J. Kanjee	Ditto.
" 9	21 Bundles Coir Rope, D D or no mark	Abdoel Kurreem H. Rasa.	Ditto.
" 9	13 Bundles Coir Rope, L M or no mark	Ditto	Ditto.
" 9	1 Bag, S T A, bottom F B B	Order	Ditto.
" 9	1 Bag, X in a diamond	Ditto	Ditto.
" 9	18 Bundles Coir Rope, M. & Co.	Ditto	Ditto.

CALCUTTA, the 21st December 1878.

(727-1)

W. D. BAUC, Vice-Chairman.

Hooghly Floating Bridge.

Statement of Receipts from Local Traffic for the week ending 18th December 1878.

		FOOT-PASSENGERS.		Vehicles.		Total.	REMARKS.
		Calcutta to Howrah	Howrah to Calcutta.	Calcutta to Howrah.	Howrah to Calcutta.		
December 6th, 1878	..	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
7th,	..	50 6 8	46 12 3	124 6 0	70 14 0	292 6 0	
8th,	..	61 7 6	58 10 6	133 12 0	104 16 3	458 16 0	
9th,	..	67 10 0	66 10 3	106 14 0	71 18 9	313 0 0	
10th,	..	62 12 9	67 6 9	111 11 0	69 3 0	332 3 0	
11th,	..	56 8 9	58 12 0	107 11 3	67 11 3	305 11 3	
12th,	..	69 18 9	69 5 9	117 8 9	62 11 0	329 8 9	
13th,	..	58 13 0	50 11 0	116 18 0	68 13 0	392 13 0	
	Total	416 7 0	399 6 6	819 0 6	587 1 0	2,227 15 6	
Total of previous 6 weeks	..	22,101 4 9	21,467 4 6	40,606 0 9	23,720 0 9	1,07,835 2 0	
Grand Total	..	22,619 11 9	21,898 11 0	41,824 0 8	24,307 2 0	1,10,048 2 0	

(731-1)

W. D. BAUC, Vice-Chairman.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value	Name of Claimant.
		Ru.	
356	L 93—42956	50	Mrs. Geary.
"	—42725	50	
358	O 24—9072	100	Mohendra Nath Bose.
359	O 39—67277	10	Chandra Kant Ghose.
360	O 20—64230	1,000	Bholanath Biswas Praad.
361	L 93—82408	50	Ganga Churn Basu.
"	—82407	50	
363	O 24—96781	100	Ram Narain Bose.
363	L 37—82820	20	Shakti Ameenuddin.
365	O 26—00904	100	Ram Sahai.
366	O 24—61420	20	D. J. Welch.
"	—54983	20	
367	L 93—80840	60	Mohomed Bhoy Ali Bhoy.
*318	O 28—55885	1,000	J. Hill.
349	O 25—53953	30	Gobind Lal Sen.
350	O 8—00761	10	Dhatree Churn Mukerjee.
351	O 21—81683	100	
"	—80334	100	
"	22 13519	20	
"	24—81055	20	
L 78—68041		20	
O 23—40539		20	Bunko Behari Shah.
"	18—17659	10	
"	13—51188	10	
"	17—45029	10	
"	15—45581	10	
"	40—22710	10	
351	L 94—64264	100	Ram Soran Ram.
352	O 10—14491	10	Shank Khoda Buksh.
353	" 27—90001	50	Khetra Mohan Dutt.
354	" 23—94535	100	
L 91—40960		20	Messrs. Shew Porahal & Co.
O 17—42308		10	
355	L 61—63096	10	The Officiating Magistrate, Gya.
"	95—60028	10	
"	76—16516	10	
356	O 33—92019	100	Lieut.-Colonel E. Moseley.
358	" 27—77492	500	Ram Lal Pandey.
359	" —75526	500	The District Superintendent of Police, Kangra.
360	L 93—27820	50	The District Superintendent of Police, Dacca.
361	O 34—94290	100	Lalla Sumurth Roy Bulshi Ram.
L 93—83378		50	

Notes partially lost or destroyed.

361	L 81—86164	50	F. O. Rumburn.
362	O 17—00730	10	
O 19—00738		10	T. F. Campbell.
" —00737		10	
" —00730		10	
342	O 19—00734	10	
" —00742		10	T. F. Campbell.
L 30—47521		5	
343	O 29—00062	50	Mohamed Ishaq.
L 68—01487		10	
344	L 20—01504	5	Messrs. J. Hatchison & Co.
" —01503		5	
345	O 29—49461	1,000	
" —40187		1,000	Rameahur Khan.
" —41129		1,000	
O 27—84860		500	
346	L 93—40853	50	Deva Sing.
347	L 50—00381	50	Major G. E. Fryer.
348	O 18—87311	10	J. Thomas.
349	L 80—00269	5	The Post-Master-General, N.W. Provinces.
350	L 90—01662	5	Mowla Buksh.
351	O 24—30728	50	Huronath Mukerjee.
352	L 17—84228	5	
" —50423		5	
" 21—60223		5	Rajendra Chandra Pal.
" —76927		5	
353	A 67—19316	10	

Notes partially lost or destroyed.			
Register No.	No. of Notes.	Value	Name of Claimant.
364	O 0—32760	10	Amsenudeen.
" 29—18138	1,000		Tekoo Ram.
366	L 2—87240	10	G. Shawell, Official Liquidator, Alliance Bank of Simla, Limited.
367	O 0—23647	10	Robert Dunn.
" 7—46401	10		Lt. A. Banon.
369	L 98—02882	10	Nobin Chunder Samanta.
" 6—51543	10		
370	" 5—20282	10	Bipin Behari Basu.
371	L 23—33853	20	G. E. Manisty.
L 43—87016		10	
372	O 34—96167	100	Messrs. Doorga Das Chatterjee & Co.
" 3—48666	20		D. Sunder.
" 15—51542	10		S. Sambabhatta.
375	L 78—51938	20	W. J. Clark.
O 13—51068		10	N. J. Vipan.
O 4—70051	10		Dhatree Churn Mukerjee.
" 23—36899	20		E. Tuthill.
" 9—51410	10		Lieut. H. E. Mitchell.
" 42—11445	10		Hajee Abdul Karim.
A 94—17750		20	E. O. Moses.
L 28—36420	5		Tiluck Chunder Chowdhury.
O 7—42520	10		Color Sergeant W. Hayward.
" 17—06077	10		Mirza Alijan.
L 30—69976	5		The Post Master-General, North-Western Provinces.
O 10—39165	10		W. G. Bolton.
" 9—40000	10		
L 95—55508		10	
O 23—24105	20		Lient. P. H. Proby.
L 93—38015	50		Kunja Lal Dhar.
O 3—08110	20		J. E. Cearus.
" 29—68309	1000		Modun Mohun Majumdar.
L 27—79294	5		Sasibhusan Sen.
O 4—21627	10		Pundit Dauro Dur Joshee.
L 31—57323	5		Mohendra Narin Roy.
O 4—32522	20		Woomes Chunder Majumdar.
" 23—82353	20		Moulvie Mahomed Allahdad.
" 9—04207	10		
L 31—14521	5		
O 21—89879	20		W. Corbet.
" 19—91649	10		Sub Chunder Banerjee.
O 4—24543	20		Doorga Sahoy Balkissen.
L 2—33066	10		
" 57—83067	10		
" 83064	5		
O 24—23579	20		Benode Behari Mukerjee.
L 17—19641	5		Jadu Nath Roy.
" 1—1544	10		
L 61—80268	10		
" 74—01013	5		
" 16—94401	10		
" 15—33956	10		
L 9—51205	5		
" 54304	10		
L 33—31103	10		
" 54195	10		
L 33—03183	10		
" 03184	10		
L 99—36090	10		
E 10—56170	10		
L 97—00714	10		
" 90263	10		
L 5—93763	10		
" 93762	10		
L 78—12667	10		
L 73—19427	10		
L 95—33060	10		
L 76—33069	10		
L 4—11933	10		
" 11932	10		
O 15—19046	10		
O 12—21358	10		
L 9—51649	5		
" 51733	10		
D 11—32016	10		
O 6—11620	10		
L 92—60789	50		
" 60788	10		
A 67—19316	10		

<i>Notes partially lost or destroyed.</i>			
Register No.	No. of Notes.	Value.	Name of Claimant.
Rs.			
212	L 34—84442	10	Ram Kissen Sockul.
	—80355		
213	O 16—29110	10	Mrs. J. M. Cockerell.
	—29111		
214	L 46—04162	20	Binj Raj.
	—04161		
215	L 7—78676	20	Shama Churn Satt.
	—78675		
	L 2—55607	10	
	—55601		
216	L 87—100798	10	Meers, Scallan & Co.
	—90789		
217	O 34—53262	100	Kisto Gopal Ghose.
	—53263		
218	L 30—10186	5	Jogendra Nath Shome.
	—10188		
219	O 23—46710	20	Ticca Ram.
	—46708		
220	L 80—61687	20	Modhoo Sooden Shaw.
	—65383		
221	L 90—07618	20	Surba Nundo Roy.
O 21—19768			
222	O 23—64327	20	J. H. Bancroft.
	—64325		
223	O 2—87459	20	J. Robertson.
	—87493		
224	O 12—18536	10	Hridoy Nath Sircar.
	—17—42471		
225	L 91—70436	20	Ananda Prosad Budra.
	—70631		
227	L 40—20243	10	Doorga Sahoy Balkis-
	—2—38971		sen.
	—24—02598	5	
	—02597		

R. A. STEINDALE,
Asst. Commr. of Paper Currency.
PAPER CURRENCY DEPT., the 21st December 1878.

Notice.

FOUND in the Northern Bengal State Railway three Government Promissory Notes. Any person claiming them, must satisfy the undersigned of his bona fide ownership thereof, and give the numbers and amounts of the notes.

(723—2)

P. NOLAN, Magistrate.

Notice.

WANTED a Professional Surveyor for the Orissa Coast Canal. Salary Rs. 50, including travelling allowance.

Applications, with copies of testimonials, to be sent to the undersigned.

MOHANLAL GUPTA, Land Acquisition
By. Colr., Balasore.

Notice.

WANTED an Accountant for the District Road Committee of Furreedpore on a salary of Rs. 60, rising to Rs. 90 by an annual increase of Rs. 5. Candidates are requested to apply, with copies of their testimonials, to the undersigned before the 30th current. They will be required to furnish security to the extent of Rs. 600.

J. AXTELL, Chairman,
(729—1) Furreedpore District Road Committee.

Wanted.

A MANAGER for the attached estate of pargannah Jugidiah, in the district of Noakhally, on a salary of Rs. 125 a month. Applications, with copies of testimonials, to be sent to the undersigned within 15 days from the date of advertisement. Security Rs. 10,000 is required. Among other qualifications, a good knowledge of mercantile accounts and its management is essentially required.

A. MANSOON, Offy. Collector.
NOAKHALI COLLEGE'S OFFICE, the 18th December 1878.

(730—1)

THE following additional Bye-Law, passed by the Commissioners of the Town of Calcutta, is published under Section 343 of Act IV (B.C.) of 1870:—

53a. When any private privy or cesspool is to be constructed for the first time, or any such privy or cesspool previously constructed has to be re-constructed, a plan of the privy proposed to be constructed or re-constructed shall be submitted to the Commissioners, who shall signify their approval or disapproval within one week after receiving such plan, and no such privy or cesspool shall be constructed or altered, except in such manner as may be approved of by the Commissioners.

ROBERT TURNBULL,
Secretary to the Corporation.

Execution Case No. 136 of 1878.

Gobinda Chunder Adya, decreeholder, *versus* Uma Nath Roy Chowdhury, judgment-debtor.

TO be sold in the Civil Court at Alipore on the 8th day of January 1879, pursuant to a decree passed by the Second Subordinate Judge of 24-Pargunnah in civil suit No. 70 of 1878, in which Gobinda Chunder Adya, of Chotta, was plaintiff, and Uma Nath Roy Chowdhury, of Salkhira, was defendant, the right, title, and interest of the judgment-debtor in the properties described below:—

Lot I.—In district registry Alipore, Sub-Registry Khanda, Munificie Sealdah, thana Nawabganj, pargannah Calcutta, Debi Pulta, 24-Pargunnah Collectorate towjee No. 1070, all that piece and parcel of land comprised in Shahban Bagicha, kurcha No. 3, bill No. 6, known as Krishna Mohun Bose's land, area of which is 201 beeghas and 1½ cottahs, bearing an annual jumma of Rs. 268 annas 1 gundabs 6; that comprised in kurcha No. 4, bill No. 7, known as Tally Shahab's land, area of which is 21 beeghas and 8 cottahs, bearing an annual jumma of Rs. 28 annas 5 gundabs 10; and that comprised in kurcha No. 5, bill No. 42, known as Miss Jane Razat and Nomen Shahab's land, area of which is 184 beeghas and 3½ cottahs, bearing an annual jumma of Rs. 218 annas 14 gundabs 8; total area of all the lands is 286 beeghas 18 cottahs, and the aggregate annual sudder jumma is Rs. 515-5-8; as also the pucca building standing thereon. Judgment-debtor's right, title, and interest in the property is 6 annas 8 gundabs only, supposed value of which is Rs. 3,000. It is bounded on the north by Government magazine, west by the river Hooghly, south by a drain, and east by a public road.

Lot II.—In district registry Alipore, Sub-Registry Cosipore, thanna Barranagore and Suburb Cosipore, 2 beeghas 18 cottahs of rent-free land contained in division 1, sub-division 4, holding No. 68. Judgment-debtor's right, title, and interest in the property is 1 anna 12 gundabs, supposed value of which is Rs. 100. It is bounded on the north and east by public roads, west and south by the judgment-debtor's land.

KRISHNA MOHUN MUKHOPADHYAY,
(726—2) *Second Sub. Judge.*

New Bearbhoom Coal Company, Ltd.

NOTICE is hereby given that the Eleventh Ordinary General Meeting of the Shareholders of the above Company will be held at the office of the Company, 3, Fairlie Place, on Saturday, the 4th January 1879, at noon, for the purpose of receiving the Directors' Report, and passing the Accounts for the half-year ending 31st October 1878, declaring dividend, electing Directors, and for the transaction of any other business that may be brought forward.

The Share Transfer Book of the Company will be closed from the 31st instant to 4th proximo, both days inclusives.

A. E. McLEOD & CO., Managing Agents.
CALCUTTA, 16th December 1878.

(722—2)

SASI BHUSAN BASU, B.L., intends to apply to the High Court for enrolment as a Vakel. (691—4)

GIRISH CHANDRA KABA intends to apply to the High Court for enrolment as a Vakel. (690—4)

THE undersigned intends to apply to be admitted to practise as a Vakel in the High Court, Calcutta.
(690—4)

BABA CHAKAN NAG, B.L.

Lost and Destroyed, being Drowned.

THIE Government Promissory Note, No. (original) 000004 410, (present 000179, of the 3¹/₂ (three and half) per cent. of 1854, for Rs. 5,000, originally standing in the name of Hyana Sundar, the proprietress, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicates in favor of the proprietress.

SYAMA SUNDAR, wife of late
GOLOK CHANDRA SEN CHOWDHURY.
Gobindapur, Station Mandirganj, Zilla Backergunge.
The 8th September 1878. (573-3)

INSOLVENT NOTICES.

In the Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of CHARLES KEAN CHAPMAN, an Insolvent.

On Tuesday, the 10th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

H. B. Fink, Attorney.

In the matter of HENRY SIDNEY SWINER, an Insolvent.

On Monday, the 2nd day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of JAMES MURRAY, an Insolvent.

On Tuesday, the 3rd day of December instant, it was ordered that the first Court day in January 1879 be appointed for the further hearing of this matter, and that, unless cause be shown to the contrary, on that day the said Insolvent be discharged personally as well as to his after-acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Orr and Harris, Attorneys.

Chief Clerk's Office, the 16th day of December 1878.

In the matter of GUNGABISEEN MOOTRAN, carrying on trade and business as a cloth merchant at No. 19, Puggipatty, in Burra Bazar, in the town of Calcutta, an Insolvent.

On Friday, the 13th day of December instant, it was, on the petition of Callydoss Ramjee, Kamjee Prithwan, and Hurjee Lillahdar, and Mottearam, creditors of the said Insolvent, adjudged that the said Gungabiseen Mootranch hath committed an act of Insanity under the provisions of the Act XI Vic., Chap. XXI, and by another order of the same date, the estate and effects of the said Insolvent were vested in the Official Assignee.

G. Gregory, Attorney.

In the matter of RAJAKARUN BONNERJEE, an Insolvent.

On Tuesday, the 6th day of October 1874, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his Schedule as creditors or claiming to be creditors respectively.

Insolvent in person.

In the matter of RUSICKLALL DIX, an Insolvent.

On Tuesday, the 10th day of November last, it was ordered that the petition of the said Insolvent seeking for relief under the Act XI Vic., Chap. XXI, be withdrawn, and the vesting order made thereon be discharged.

Mohondronauth Bonnerjee, Attorney.

In the matter of SAMUEL JULIUS SHEPHERD, an Insolvent.

On Monday, the 16th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of SAMUEL JULIUS SHEPHERD, of No. 38 Tollollah Lane, in Calcutta, an Assistant in the Audit Department of the East Indian Railway Company, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Monday, the 16th day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of WALTER HENRY SHEPHERD, of No. 38 Tollollah Lane, in Calcutta, and an Assistant in Office of Superintending Engineer, Presidency Circle, Public Works Department, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Saturday, the 14th day of December instant and by an order of the same date, the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of WALTER HENRY SHEPHERD, an Insolvent.

On Saturday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of JOHN DIXONWELL FORDEICE HARVEY, an Insolvent.

On Tuesday, the 3rd day of December instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of January next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be withdrawn, and that the said Insolvent do then attend to be examined before the said Court.

G. Gregory, Attorney.

Chief Clerk's Office, the 21st day of December 1878.

POSTAL NOTICES.**SEA AND OVERLAND MAILED.**

Port	Date	Date	By Steamer,
Bombay and Ceylon, Madras, Ceylon, and the Intermediate Ports.	6 "	24th Dec.	Satara, God.
Madras and Ceylon	6 "	26th "	Rangoon,
Itangout and Moulin	6 "	27th "	Mecca,
Akyab, Kyauk Phyuoo, and Rangoon	6 "	29th "	Cambodia,
Persian Gulf	6 "	30th "	From Bombay,
Ceylon and the Australian Colonies	6 "	31st "	From Bombay,

The next Overland Mail via Bombay will close at the General Post Office on Friday, the 27th December 1878.

2. Book-post and pattern packets must be posted on the 26th December 1878.

3. The letter box will close at 6 P.M. precisely, after which hour Overland letters, fully prepaid and bearing an extra postage stamp of two annas on each cover, will be received up to 6.30 P.M., or bearing an extra postage stamp of four annas on each cover up to 7 P.M.

E. C. GEORGE, Post-Master of Calcutta,
GENERAL POST OFFICE, CALCUTTA,
The 23rd December 1878.

UNPAID and value payable parcels for Quetta or any camp office beyond the frontier will not be received, nor will any articles for those places be insured.

J. MACFARLAN, Offy. Post-Master-Genl. of Bengal.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters and parcels.	Hence up to which late letters are taken. If fully pre- paid with an addi- tional fee of 1 anna.
<i>All stations on Loop Line between Howrah and Rangoorbad, and Chord Line, between Calcutta and Asansore</i>			
Howrah	8-30 A.M. 6 P.M.	8 P.M.	
Eastern Bengal Railways, Gramjundo Slope Section, all stations up to Rangpur, Barrackpore included	8-30 A.M. 6 P.M.	8 P.M.	
Sonamore, Barrackpore, and Canning Town	8 " " 7-45 P.M.	8 P.M.	
Dam-Burn and Barasat	7-45 P.M.	7-45 P.M.	7 P.M.
Burabazar, Sutanuti, Diamond Harbour, and Beliaghata	6 " "	6 " "	7 "
All stations of East Indian Railway, Loop Line, in the Purba, Barrackpore, Nahrbari, and Midnapore districts	6 " "	6 " "	7 "
All stations in the Dacca, Chittagong, Tengnaf, Nalibali, Cachar, Rynd, Krishnagar, Farooqpur, Barrackpore, Wymersham, and all stations on the Eastern General Railway	6 " "	8-30 "	
All stations in the Burma, Rorna, Jaintia, Darjeeling, Burdwan, Dacca, and Chittagong districts, and the Assam Provinces, and all stations on the Northern Bengal State Railways	11 A.M. 6 P.M.	4 P.M.	
All stations on the East Indian Railway, Chord Line, North-Western Provinces, Punjab, Sind, Central Provinces, and Bombay and Madras Presidencies	6 P.M.	5 P.M.	7 "
Ooty, Ootacamund, Mullampet, Coonoor, Balacola, Pooree, and places in the Madras Presidency up to Vizagapatam	6 " "	7 to 8 A.M. 10-5 P.M.	6-30 "
Registered letters and parcels are received during the hours of	Weekdays	7 to 8 A.M. 10-5 P.M.	6-30 "
	Sundays	7 to 8 A.M. 10-5 P.M.	6-30 "

Hours at which Mails are closed at the Branch Post Offices.

Names and initial or distinguishing letters of Branch Post Offices	HOURS AT WHICH THE BRANCH POST OFFICE DESTACHES TO THE GENERAL POST OFFICE ARE EFFECTED.				
	A. M.	A. M.	P. M.	P. M.	
Dharmatala	W. C.	7-15	10-45	8	8-30
Hajarpore	A.	6-30	10-30	8-30	8-15
Babu Bazar	N.	6-30	10	8-30	8
Bow Bazar	C.	7	10-30	8-10	8-40
Bhowanipore	R.	6-30	10-15	8-45	8-15
Garden Reach	W. C.	8	9-30	8-30	8-45
Hastikilla	N. W.	6-30	10-10	8-40	8-15
Jorasanko	N. C.	7	10-20	8	8-30
Koddiarpore	S. W.	6-45	10-55	8-5	8-30
Park Street	P.	6-30	10-30	8-12	8-30
Shobhabazar	E. C.	7	10	1-20	8-15
Simsa	N. E.	6-30	10-20	8-55	8-25
Wallesley Street	E. C.	6-30	10-35	8-7	8-30
Ballygunge	R.	6-30	7-37	10-27	8

Hours of deliveries from General Post Office and Branch Offices.

Names of Offices.	First Delivery.	Second Delivery.	Third Delivery.	REMARKS.
General Post Office	8	12-30	4	
Babu Bazar	N.	8-1	1-45	
Bow Bazar	C.	8-35	1-10	8-30
Simsa	N. E.	8-50	1-20	8-35
Hastikilla	N. W.	9-25	1-45	8-45
Dharmatala	W. C.	8-35	1-30	8-35
Napier Road	E. C.	8-47	1-17	8-52
Ballygunge	R.	8-37	1-28	8-43
Wallesley St.	E. C.	8-40	1-10	8-25
Park Street	P.	8-47	1-12	8-32
Bhowanipore	S.	8-27	1-22	8-27
Koddiarpore	S. W.	8-40	1-15	8-30
Allipore	A.	8-45	1-15	8-40
Garden Reach	W.	9-15	1-50	8-35

N.B.— These hours of delivery depend on the timely arrival of the mail trains.

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Allen, R. C.	Millard, Miss.
Anderson, E.	Moriarty, Mrs.
Ardwise, Miss.	Murray, A.
Attrathun, J.	Myte, J.
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Angove, Capt.	Davison, W.
Atkins, P. T.	Dumbell, T.
Bailey, F. A.	Duncan, Chisney.
Barton, John E.	Edward, George.
Beaver, P.	Egerton, Brian.
Beek, R. A.	F. S. L.
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2. A parcel of garden land situate at Tangrah in Debi Panchanagram, in the sub-district Alipore, in silla 24-Pergunnahs, containing by estimation 3 boeghsas 5 cottahs and 16 chittacks, being holding No. 64, sub-division I, division IV, and formerly occupied by Bandy Madhub Banerjee.

3. A piece of garden land, with a tank and several trees on it, containing by estimation 5 boeghsas, more or less, situate at Tangrah, silla 24-Pergunnahs, and these lands are mortgaged by a deed of mortgage dated 9th October 1871, executed by Anna Baba Sahib in favour of the plaintiff.

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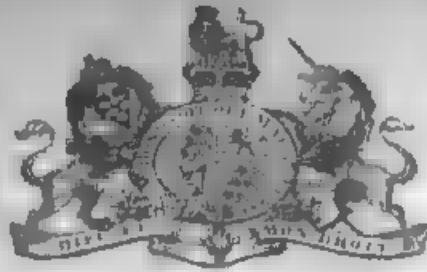
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Asst. Secy. to the Govt. of Bengal.
The 19th February 1878.

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The Calcutta Gazette.

WEDNESDAY, JULY 3, 1878.

PART III.

Act of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 20th June 1878, is hereby published for general information:—

ACT NO. VI OF 1878.

An Act to provide for the cleansing and construction of Latrines in first-class Municipalities.

WHEREAS it is expedient that the Commissioners of first-class municipalities under the Bengal Municipal Act, 1876, should have power to levy fees for the cleansing of public and private latrines, and also to cause the construction of latrines within the limits of such municipalities:

It is enacted as follows:—

In this Act "the Commissioners" means the Commissioners of any first-class municipality under the Bengal Municipal

"holding" means a holding as already assessed and for purposes of assessment under the said

2. The Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, by an order published

Lieutenant-Governor
may publish order on re-
commendation of Com-
missioners.
as prescribed in section 365
of the said Act, declare that, from a date to
be specified in such order, the Commissioners
will maintain an establishment for the cleansing
of all public and private latrines within the

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the Commissioners may, notwithstanding anything contained in section 77 of the said Act, levy fees, to be fixed on such scale, with reference to the annual value of holdings within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct;

but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees;

and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the occupier for the time being of the holding, or by the owner thereof under section five of this Act in quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.

1. The proceeds of the said fees shall be applied to the maintenance of the said establishment, and to the providing of public latrines, and generally to carrying out the provisions of this Act.

A list of the said fees, and of the persons liable to pay the same, shall be published once in every year as prescribed in section 865 of the Bengal Municipal Act, 1878.

5. If any holding is occupied in severally by more than one person, the Commissioners may levy the said fee from the owner of such holding, who may recover from each occupier such sum as shall bear to the entire amount of the fee so levied the same proportion as the value of the part of the holding in the occupation of such person bears to the entire value of such holding.

6. Every owner who, under the provisions of the last preceding section, is entitled to recover any sum from the occupier of any part of a holding, shall have for the recovery of such sum all such and the same remedies, rights, and authorities as if such sum payable to him by the occupier of such portion of the holding as may be in his occupation.

7. Commissioners, at their discretion, may compound, for any period not exceeding one year, with any occupier or owner as aforesaid of any railway or of any premises used as a factory, workshop, cooly depot, school, hospital, court-house, or other similar place, for a sum to be paid by such occupier or owner such fee.

8. Commissioners may, in lieu of the aforesaid fee, levy a rate per head, to be fixed by the said Lieutenant-Governor, on the population of the Commissioners at a meeting number of persons living within, or resorting to, any such railway premises, cooly depot, workshop, cooly depot, school, market, court-house, or other similar

9. Commissioners may reduce the amount of a fee payable under this Act, or may remit the fee if in their opinion the levy of the same would be productive of excessive hardship to those liable to pay the same.

Whoever refuses to pay any fee or rate due under this Act, or, having compounded for the payment in sum under section seven of this Act, pay such sum, shall be liable, on conviction, to a fine not exceeding three times the amount payable by him, exclusive of the amount

10. A person liable to pay a fee or rate under the provisions of this Act from the date of section 244 V of 1878, shall be punished with fines for neglecting or refusing to keep his privy in a proper

section 203 of the Bengal Municipal

12. All servants of the Commissioners em-

Powers of servants of employed for the purposes of this Act may, within such hours as may be fixed by the Commissioners, enter on

any premises of which the occupier or owner is liable to pay a fee or rate as aforesaid, and do all things necessary for the performance of their duties under this Act.

13. The Commissioners at a meeting may make an order requiring all nightmen within the limits of the municipality, or any part thereof, to take out

licenses, and to be servants of the Commissioners for the purpose of removing offensive matter from premises within the said limits.

The Commissioners at a meeting may grant such licenses subject to such conditions as they may think fit, and may impose fees in respect of the same.

Subject to the approval of the Local Government, the Commissioners may make rules consistent with this Act, to define the duties of nightmen, and from time to time alter, add to, or repeal such rules; and any breach of such rules shall subject the offender to a forfeiture of his license and to a fine not exceeding twenty rupees.

15. If the Commissioners think that any latrine or additional or common latrine should be provided for any house or land within the limits of the municipality, the owners of such house or land shall, within fourteen days after notice in that behalf by the Commissioners, or within such longer time as the Commissioners may for special reasons allow, cause such latrine to be constructed in accordance with the requisition of such notice; and if such latrine is not constructed to the satisfaction of the Commissioners within such period, the Commissioners may cause the same to be constructed, and the expenses thereby incurred shall be paid by the owners, and shall be recoverable as provided in section four of this Act.

16. The Commissioners may, by a notice in writing, require the owner or occupier of any holding to furnish, within a time to be specified in the notice, a list of the number of persons residing in or habitually resorting to such holding.

17. Whoever, being the owner or occupier of any holding, fails to furnish such list within the time specified in such notice after being required in that behalf by the Commissioners, shall be liable to a fine not exceeding one hundred rupees.

18. This Act shall come into force from the date on which it may be published in the Calcutta Gazette with the assent of the Governor-General.

19. This Act shall be read with, and taken as part of, the Bengal Municipal Act, 1870.

FREDERICK CLARKE,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 10, 1878.

PART III.

Act of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 20th June 1878, is hereby published for general information:—

ACT NO. VI OF 1878.

An Act to provide for the cleansing and construction of Latrines in first-class Municipalities.

WHEREAS it is expedient that the Commissioners of first-class municipalities under the Bengal Municipal Act, 1876, should have power to levy fees for the cleansing of public and private latrines, and also to cause the construction of latrines within the limits of such municipalities; It is enacted as follows:—

1. In this Act "the Commissioners" means the Commissioners of any first-class municipality under the Bengal Municipal Act, 1876;

and "holding" means a holding as already ascertained for purposes of assessment under the said Act.

2. The Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, by an order published in the Gazette, as prescribed in section 365 of the said Act, declare that, from a date to be specified in such order, the Commissioners will maintain an establishment for the cleansing of all public and private latrines within the

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the Commissioners may, notwithstanding anything contained in section 77 of the said Act, levy fees, to be fixed on such scale, with reference to the annual value of holdings within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct;

but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees;

and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the occupier for the time being of the holding, or by the owner thereof under section five of this Act, in quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.

1. The proceeds of the said fees shall be applied to the maintenance of the said establishment, and to the providing of public latrines, and generally to carrying out the provisions of this Act.

A list of the said fees, and of the persons liable to pay the same, shall be published once in every year as prescribed in section 865 of the Bengal Municipal Act, 1876.

5. If any holding is occupied in severalty by more than one person, the

In certain cases fee may be levied from owner, who may recover from occupier.
recover from each occupier such sum as shall bear to the entire amount of the fee so levied the same proportion as the value of the part of the holding in the occupation of such person bears to the entire value of such holding.

6. Every owner who, under the provisions of the last preceding section,

Owner may recover less from occupier as rent.
is entitled to receive any sum from the occupier of any part of a holding, shall have for the recovery of the said sum all such and the same remedies, powers, rights, and authorities as if such sum were rent payable to him by the occupier in respect of such portion of the holding as may be in his occupation.

7. The Commissioners, at their discretion,

Commissioners may compound with occupier or owner of certain premises for fee.
may compound, for any period not exceeding one year, with any occupier or owner as aforesaid of any railway premises, or of any premises used as a factory, dockyard, workshop, cooly depot, school, hospital, market, court-house, or other similar place, for a certain sum to be paid by such occupier or owner in lieu of such fee.

8. The Commissioners may, in lieu of the aforesaid fee, levy a rate per head, to be fixed by the said Lieutenant-Governor, on the recommendation of the Commissioners at a meeting,

on the number of persons living within, or habitually resorting to, any such railway premises, factory, dockyard, workshop, cooly depot, school, hospital, market, court-house, or other similar place.

9. The Commissioners may reduce the amount of a fee payable under this Act, or may remit the fee if in their opinion the levy of it would be productive of excessive hardship to the person liable to pay the same.

10. Whoever refuses to pay any fee or rate due under this Act, or, having compounded for the payment

of a certain sum under section seven of this Act, refuses to pay such sum, shall be liable, on conviction, to a fine not exceeding three times the amount payable by him, exclusive of the amount so payable.

11. No person liable to pay a fee or rate under the provisions of this Act

Exemption from prosecution under section 203 of Bengal Act V of 1876.
shall be punished with fine for neglecting or refusing to keep his property in a proper state under section 203 of the Bengal Municipal Act, 1876.

12. All servants of the Commissioners employed for the purposes of this Act may, within such hours as may be fixed by the Commissioners, enter on any premises of which the occupier or owner is liable to pay a fee or rate as aforesaid, and do all things necessary for the performance of their duties under this Act.

13. The Commissioners at a meeting may make an order requiring all Commissioners may require nightmen within the limits of the municipality, or any part thereof, to take out licenses, and to be servants of the Commissioners for the purpose of removing offensive matter from premises within the said limits.

The Commissioners at a meeting may grant such licenses subject to such conditions as they may think fit, and may impose fees in respect of the same.

Subject to the approval of the Local Government, the Commissioners may make rules consistent with this Act, to define the duties of such nightmen, and from time to time alter, add to, or repeal such rules; and any breach of such rules shall subject the offender to a forfeiture of his license and to a fine not exceeding twenty rupees.

14. If the Commissioners think that any latrine or additional or common latrine should be provided for any house or land within the limits of the municipality, the owners of such house or land shall, within fourteen days after notice in that behalf by the Commissioners, or within such longer time as the Commissioners may for special reasons allow, cause such latrine to be constructed, in accordance with the requisition of such notice; and if such latrine is not constructed to the satisfaction of the Commissioners within such period, the Commissioners may cause the same to be constructed, and the expenses thereby incurred shall be paid by the owners, and shall be recoverable as provided in section four of this Act.

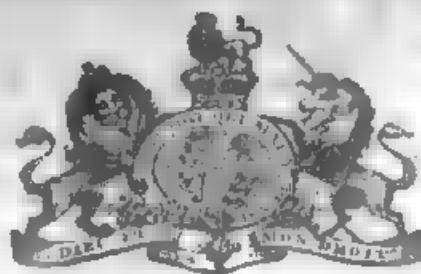
15. The Commissioners may, by a notice in writing, require the owner or occupier of any holding, to furnish, within a time to be specified in the notice, a list of the number of persons residing in or habitually resorting to such holding.

16. Whoever, being the owner or occupier of any holding, fails to furnish such list within the time specified in such notice after being required in that behalf by the Commissioners, shall be liable to a fine not exceeding one hundred rupees.

17. This Act shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

18. This Act shall be read with, and taken as part of, the Bengal Municipal Act, 1876.

FREDERICK CLARKE,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 17, 1878.

PART III.

Act of the Bengal Council.

GOVERNMENT OF BENGAL

LEGISLATIVE DEPARTMENT.

(Third Publication.)

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 20th June 1878, is hereby published for general information:—

Act No. VI of 1878.

An Act to provide for the cleansing and construction of Latrines in first-class Municipalities.

WHEREAS it is expedient that the Commissioners of first-class municipalities under the Bengal Municipal Act, 1876, should have power to levy fees for the cleansing of public and private latrines, and also to cause the construction of latrines within the limits of such municipalities: It is enacted as follows:—

1. In this Act "the Commissioners" means the Commissioners of any first-class municipality under the Bengal Municipal Act, 1876;

and "holding" means a holding as already ascertained for purposes of assessment under the said Act.

2. The Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, by an order published as prescribed in section 365 of the said Act, declare that, from a date to be specified in such order, the Commissioners will maintain an establishment for the cleansing of all public and private latrines within the

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the Commissioners may, notwithstanding anything contained in section 77 of the said Act, levy fees, to be fixed on such scale, with reference to the annual value of holdings within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct;

but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees;

and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the occupier for the time being of the holding, or by the owner thereof under section five of this Act, quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.

The proceeds of the said fees shall be applied to the maintenance of the said establishment, and to the providing of public latrines, and generally to carrying out the provisions of this Act.

A list of the said fees, and of the persons liable to pay the same, shall be published once in every year as prescribed in section 865 of the Bengal Municipal Act, 1876.

5. If any holding is occupied in severalty by more than one person, the Commissioners may levy the said fee from the owner of such holding, who may recover from each occupier such sum as shall bear to the entire amount of the fee so levied the same proportion as the value of the part of the holding in the occupation of such person bears to the entire value of such holding.

6. Every owner who, under the provisions of the last preceding section, is entitled to recover any sum from the occupier of any part of a holding, shall have for the recovery of the said sum all such and the same remedies, powers, rights, and authorities as if such sum were rent payable to him by the occupier in respect of such portion of the holding as may be in his occupation.

7. The Commissioners, at their discretion, may compound, for any period not exceeding one year, with any occupier or owner as aforesaid of any railway premises, or of any premises used as a factory, dockyard, workshop, cooly depot, school, hospital, market, court-house, or other similar place, for a certain sum to be paid by such occupier or owner in lieu of such fee.

8. The Commissioners may, in lieu of the aforesaid fee, levy a rate per head, to be fixed by the said Lieutenant-Governor, on the recommendation of the Commissioners at a meeting, on the number of persons living within, or habitually resorting to, any such railway premises, factory, dockyard, workshop, cooly depot, school, hospital, market, court-house, or other similar place.

9. The Commissioners may reduce the amount of a fee payable under this Act, or may remit the fee if in their opinion the levy of it would be productive of excessive hardship to the person liable to pay the same.

10. Whoever refuses to pay any fee or rate due under this Act, or, having compounded for the payment of a certain sum under section seven of this Act, refuses to pay such sum, shall be liable, on conviction, to a fine not exceeding three times the amount payable by him, exclusive of the amount so payable.

11. No person liable to pay a fee or rate under the provisions of this Act shall be punished with fine for neglecting or refusing to keep his privy in a proper state under section 203 of the Bengal Municipal Act, 1876.

Exemption from prosecution under section 203 of Bengal Act V of 1876.

12. All servants of the Commissioners employed for the purposes of

Powers of servants of Commissioners employed for this Act.
this Act may, within such hours as may be fixed by the Commissioners, enter on any premises of which the occupier or owner is liable to pay a fee or rate as aforesaid, and do all things necessary for the performance of their duties under this Act.

13. The Commissioners at a meeting may make an order requiring all nightmen within the limits of the municipality, or any part thereof, to take out

licenses, and to be servants of the Commissioners for the purpose of removing offensive matter from premises within the said limits.

The Commissioners at a meeting may grant such licenses subject to such conditions as they may think fit, and may impose fees in respect of the same.

Subject to the approval of the Local Government, the Commissioners may make rules consistent with this Act, to define the duties of such nightmen, and from time to time alter, add to, or repeal such rules; and any breach of such rules shall subject the offender to a forfeiture of his license and to a fine not exceeding twenty rupees.

14. If the Commissioners think that any latrine or additional or common latrine should be provided for any house or land within the limits of the municipality, the owners of such house or land shall, within fourteen days after notice in that behalf by the Commissioners, or within such longer time as the Commissioners may for special reasons allow, cause such latrine to be constructed in accordance with the requisition of such notice; and if such latrine is not constructed to the satisfaction of the Commissioners within such period, the Commissioners may cause the same to be constructed, and the expenses thereby incurred shall be paid by the owners, and shall be recoverable as provided in section four of this Act.

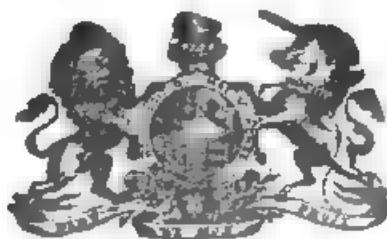
15. The Commissioners may, by a notice in writing, require the owner or occupier of any holding, to furnish, within a time to be specified in the notice, a list of the number of persons residing in or habitually resorting to such holding.

16. Whoever, being the owner or occupier of any holding, fails to furnish such list within the time specified in such notice after being required in that behalf by the Commissioners, shall be liable to a fine not exceeding one hundred rupees.

17. This Act shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

18. This Act shall be read with, and taken as part of, the Bengal Municipal Act, 1876.

FREDERICK CLARKE,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 24, 1878.

PART III.

Act of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 1st May 1878; and having been assented to by the Governor-General on the 3rd July 1878, is hereby published for general information:—

ACT NO. VII OF 1878.

An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.

WHEREAS it is expedient to consolidate and amend the laws relating to the manufacture, sale, and possession of excisable articles, and to the collection of the revenue derived therefrom: It is enacted as follows:—

PART I.

Preliminary.

Short title.

1. This Act may be cited as "The Bengal Excise Act, 1878."

2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

3. The enactments specified in the Schedule Enactments repealed. thereto annexed are hereby repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consistent with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, as far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or context—

"Board" means the Board of Revenue for the provinces for the time being administered by the Lieutenant-Governor of Bengal.

"Collector" includes also a Deputy Collector, or other Revenue officer in independent charge of a district, a Superintendent of Excise Revenue, any covenanted or uncovenanted officer to whom the Collector may make over, with the

previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner" means the Commissioner of a Revenue Division.

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Fermented liquor" includes malt liquor of all kinds; fermented liquor, tiki, fresh or fermented; pachwai, diluted or undiluted; and any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include ganja; bhang or siddhi; charas;

every preparation and admixture of the same; and any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Section" means a section of this Act.

"Spirituous liquor" includes any spirituous liquor imported into India or manufactured in India by any process of distillation.

"The Town of Calcutta" includes all places within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.

For the purposes of this Act the town of Calcutta shall be deemed to be a separate district.

PART II.

Manufacture of Exciseable Articles.

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

Manufacture of exciseable articles and cultivation of plants without license prohibited.

Construction and working of brewery without license prohibited.

6. No person shall construct or work a brewery without a license from the Collector.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the Local Government, without a license under the signature of the Collector of Calcutta.

8. The Board may from time to time make rules relative to the granting of licenses under the two last preceding sections,

the management of distilleries and breweries established under the said sections, and the issue of spirituous and fermented liquors therefrom.

Collectors may establish native distilleries for spirituous liquors, with the sanction of the Board, may

establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes.

from time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery, discontinue any distillery so established, and permit the manufacture of such liquors in distilleries established under section 7.

Board may prescribe rules for native distilleries, time to time make rules relative to

the management of distilleries established under the last preceding section, the conditions on which spirituous liquors may be manufactured in the said distilleries, and the issue of such liquors therefrom.

PART III.

Sale and Possession of Exciseable Articles.

11. No person shall sell any exciseable article exciseable articles not without a license from the to be sold without license. Collector.

12. Persons taking out licenses for the wholesale sale vend of spirituous and fermented liquors shall pay, for every such license, such sum as the Board from time to time prescribe.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorizing them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

13. Persons taking out licenses for the retail sale of exciseable articles, or for small houses, for the establishment of out-stills, and the sale of the liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe;

and such fee or duty shall be specified in the license, and shall be payable at such periods as the Board may direct.

14. The Local Government may suspend the operation of all the provisions Local Government may suspend operation of provisions relating to tari contained in this Act with respect to any,

district in which the consumption of tari in a fermented state is inconsiderable; and thereupon tari may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. Unless the Board shall otherwise specially direct, the sale of any excisable article in a larger quantity than is specified below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed a retail sale:—

Spirituos or fermented liquors, two imperial gallons or twelve quart bottles;
tari or pachwai, twelve seers;
ganja, siddhi or bhung, or any preparation or admixture of the same, one quarter of a seer;
charas, or any preparation or admixture of the same, five tolols weight.

No licensed wholesale vendor shall sell by retail and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of spirituous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing ganja or bhung shall sell such plants, or any ganja or bhung produced therefrom,

to any one other than a person duly authorized to purchase the same by pass or license from the Collector.

17. No person, not being a licensed vendor, shall have in his possession a greater quantity of any excisable article than that specified in section 15.

PART IV.

Duties.

18. No spirituous liquor shall be removed from any distillery, or the warehouses connected therewith, upon which duty has not been paid at the rate leviable under any Tariff Act for the time being in force, or until a bond has been executed for such duty.

For all spirituous liquor removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

the quantity and description of the liquor,
the place of its destination,
the amount of the duty,
the person to whom it is consigned, and
whether the duty has been paid or secured by
bond, and
the period for which the pass shall be current.

19. Spirituous liquor manufactured at any

Spirituos liquors from place in India beyond the foreign territory subject to limits of British India shall, on passing the limits of the

territories to which this Act applies, be charged with the duty prescribed for spirituous liquor in the last preceding section.

PART V.

Form of Duties.

20. The Collector may, with the sanction of the

Collector, with the sanction of the Board, let in farm the duties leviable on the retail sale of excisable articles, or any of them, in any district or division of a district.

Board may prescribe rules, 21. The Board may prescribe rules

for the invitation and acceptance of tenders for such farm,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

22. When the duties leviable on any excisable

articles are let in farm, the farmer to make arrangements with local manufacturers and vendors, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

23. Every such farmer shall file in the Col-

lector's office a list of all the licenses granted by him in such form as may be prescribed by the Board.

The Collector may, with the sanction of the

Board, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

24. The Collector may, with the sanction of the

Board, cancel any lease granted under this Act; or may within the period of the lease impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the

Compensation to farmer farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board thinks fit.

25. Every farmer of exchequer revenue may use

the same means and pro-

Recovery of arrears of cection of the recovery of any fee or duty by farmers. arrear of fee or duty due to him from any authorized vendor, as may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

PART VI.*Licenses.*

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into, by every such person, shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

29. The Collector may cancel any license granted under this Act, if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the fee or duty for fifteen days, or, if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board directs.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the fee or duty for fifteen days, in addition to the sum payable under the license.

PART VII.*Powers of Officers.*

31. The collection of the revenue arising from the manufacture and sale of excisable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board;

and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners;

and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

32. The Local Government may appoint any person to be Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

33. The Local Government may also appoint a Commissioner or Commissioners of Revenue for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

34. Collectors may appoint such officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

35. The Board may regulate the mode in which Board may regulate supply of tax and intoxicating drugs to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang or siddhi, or charas for the supply of the licensed vendors of those drugs.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted, under this Act,

or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1858.

37. The Collector may, by a warrant under his Power of excise officers hand, authorize any excise officer to enter and inspect a licensed dealer's shop, soon to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect at all times, by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermenting liquors, or the sale of excisable articles.

38. The Collector may, by a warrant under his hand, authorize any excise officer to stop and detain And to arrest persons carrying excisable articles liable to confiscation, all persons carrying any excisable articles liable to confiscation under section 76.

and any excise officer so authorized may seize such articles, and arrest the person in possession of the same.

39. Any excise officer above the rank of a peon may arrest any person having in his possession an unlicensed still, or any excisable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such excisable articles,

and may seize such still and all such articles, and the materials used in such manufacture.

40. Whenever any excise officer above the rank of a peon has reason to believe, from information given by any person, (which information shall be taken

down in writing)

And to search on information of illicit manufacture or possession;

or that any excisable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head constable, enter into any such house, boat, or place;

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such excisable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

41. The Local Government may confer on the officers of the Police, Customs, and Revenue Departments, or Departments may be vested with same powers as given to excise officers by excise officers.

Officers of the Police, Customs, and Revenue Departments may be vested with same powers as given to excise officers by the two last preceding sections with respect to the seizure of and search for excisable articles and the arrest of persons in possession thereof.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

42. The said powers may, in the town of Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purpose;

and the powers which are conferred upon the Collector by this Act, as regards the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid;

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

43. Any excise or police officer above the rank of peon or constable, who has reason to believe that any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, allows, between sunset and sunrise, spirituous or fermented liquors,

which have not been *bond side* medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquors,

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

44. Whenever an excise officer makes any

excise officer to report every arrest, seizure, or search to his official superior, and to take the person arrested to the Magistrate.

and, unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to a Presidency Magistrate.

45. Whenever any police officer in the town

Police officer in Calcutta to make report to Commissioner of Police.

of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the same to his official superior, and the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

46. The Collector may issue his warrant for

Collector may issue warrant of arrest in certain cases.

the arrest of any person whom he may have reason to believe, either from information in writing or from the proceedings in any other case, to be engaged in the unlawful sale of excisable articles, or to have in his possession any such articles liable to confiscation under section 75.

47. The Collector may issue his warrant for

Collector may issue search-warrant.

the search of any house, boat, or other place in which he may have reason to believe that excisable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Such warrant may be executed by any officer not being under the rank of a corporal or head constable, in the manner prescribed in section 40.

48. Whenever any person is arrested, or any

articles are seized under the warrant of a Collector, the

Collector, after such inquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or, if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, **shall order the immediate discharge of such person, or the release of such articles.**

49. Every such Magistrate shall issue a sum-

mons requiring the attendance of the person accused in all cases other than those

of persons *non in custody* by a Collector or excise officer.

50. Any exciseable articles sold in contravention of the provisions of this Act, or in breach of any of the conditions of a license granted under this Act, may be seized at the time of the sale and brought before every such Magistrate.

As soon as the case is adjudicated, they shall be restored to the person who may have purchased them, or disposed of as the Magistrate may direct.

51. Where there is ground to suspect that exciseable articles are unlawfully concealed in any zemana, the officer charged with the execution of a warrant shall, except in the town of Calcutta, follow the provisions of sections 384, 385, and 386 of the Code of Criminal Procedure, and, in the said town, the provisions of sections 164, 165, and 166 of the Presidency Magistrates' Act.

52. All police officers are required to aid excise officers to assist officers in the due execution of this Act, upon notice given or request made by such officers.

PART VIII.

Penalties.

53. Whoever manufactures or sells any exciseable article without a license shall be liable to a fine not exceeding five hundred rupees for every such manufacture or sale.

Nothing contained in the first clause of this section, or in section 11, applies to the sale by licensed wholesale vendors of such small quantities of beer, wines, or spirits, as may appear to the Collector to be used only as samples;

or to the arrangements under which tari is supplied to licensed retail vendors, or the sale of tari, or any preparation of the same, when supplied or used for the manufacture of gut or molasses;

or to the sale of any imported spirituous or fermented liquors purchased by any person for his private use, and so disposed of upon such person quitting a station or after his decease.

54. Whoever, without a license from the Collector, cultivates plants from which intoxicating drugs are produced, or in any way abetsment of the same, promotes such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, and the plant so cultivated shall be liable to seizure and confiscation.

55. Whoever constructs or works a distillery for constructing or working distillery or a brewery, without a license from the Collector, shall be liable for every such offence to a fine not exceeding one thousand rupees;

and all liquors manufactured at any such distillery or brewery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

56. Every proprietor or manager of a licensed distillery constructed in respect of distillery or brewery, who wilfully contravenes any rule made by the Board under section 8, shall be liable for every such offence to a fine not exceeding two hundred rupees.

57. Whoever removes, or attempts to remove, from any licensed distillery constructed and worked after the European method, or from European distillery or from a brewery, any spirituous or fermented liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any such liquors for which the Collector has not issued a pass, or exceeding the quantity for which a pass has been issued, shall be liable for every such offence to a fine not exceeding one thousand rupees.

58. Whoever removes, or attempts to remove, any spirituous liquors from a distillery established under section 9 without a pass, or exceeding the quantity for which a pass has been issued,

or introduces, or attempts to introduce, for sale, any spirituous liquors manufactured at another place into the limits fixed for the consumption of such liquors manufactured at such distillery, without a special pass from the Collector,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

59. Every manufacturer or vendor under this Act who fails to produce his license on the demand of any excise officer, or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act;

or who wilfully contravenes any rule made by the Board under section 10, otherwise than as provided in the last preceding section,

shall be liable for every such offence to a fine not exceeding fifty rupees;

and such fine shall be recoverable from such manufacturer or vendor, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person employed by him.

60. Every licensed retail vendor who sells by wholesale, and every licensed wholesale vendor who makes a retail sale, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Nothing contained in the first clause of this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

61. Any person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, having in his possession any greater quantity of any exciseable article, or any preparation or admixture of the same, than the quantity specified for each article in section 15, without a pass from the Collector or other officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred rupees.

Nothing contained in the first clause of this section, or in section 17, applies to any imported exciseable article purchased by any person for his private use or consumption and not for sale.

63. The provisions of section 61, so far as they

Provisions of last section
not to apply to the possession of tari and its
making sugar, nor to the
possession of intoxicating drugs by licensed
cultivators.

and the provisions of the said section, so far as
they relate to the possession of intoxicating drugs,
do not apply to the possession of such drugs
by any person duly authorized under this Act to
cultivate the plants which produce these drugs.

63. But every such cultivator selling or

Penalty for sale or parting with any such plant,
transfer by cultivators to
unauthorized persons, or for
failure to account for stock to any person other than
a plant in possession.

a licensed vendor or per-
son duly authorized to purchase the same by
pass or license from the Collector, or failing to
account for any quantity of such plant, or of any
preparation thereof, which has been in his
possession, shall be liable to a fine not exceeding
five hundred rupees.

64. Any person who is found in possession of

For illegal possession of
certain spirituous liquors.
any spirituous liquors manu-
factured at any place in
India beyond the limits of

British India, without a pass from the Collector
certifying the payment of the duty prescribed
therefor under section 19, shall be liable to a fine
not exceeding two hundred rupees.

65. Every proprietor, farmer, tehsildar, go-

mashtab, or other manager
For conniving at the
illegal manufacture or sale
of excisable articles.

or sale of any excisable
articles by any unlicensed person, shall be liable
for every such offence to a fine not exceeding five
hundred rupees.

66. Any chemist, druggist, apothecary, or

On chemist, &c., allow-
ing liquors to be drunk on
the premises.

sunrise, allow spirituous or fermented liquors
which have not been *bard fide* medicated to be
drunk on his business premises by any person not
employed in his business,

and any such person who shall, between sunset
and sunrise, drink such liquors on such premises,

shall be liable to a fine not exceeding two
hundred rupees, in addition to any other penalty
to which he may be liable under this or any
other Act.

67. Every licensed vendor who permits

For permitting drunk-
iness, &c., in shop.

wearing apparel or other
effects in barter for any excisable article, shall be
liable for every such offence to a fine not exceed-
ing two hundred rupees.

68. Any police officer who, without lawful

On police officer for not
assisting excise officer.

be liable to a fine not exceeding five hundred rupees.

69. Any excise officer who, without reasonable

On excise officer for vio-
lating search or seizure.

ground of suspicion, enters or
searches, or causes to be
entered or searched, any

house, boat, or other place,

or vexatiously and unnecessarily seizes the pro-
perty of any person on the pretence of seizing or
searching for any excisable article liable to confis-
cation under this Act,

or vexatiously and unnecessarily detains, searches,
or arrests any person,

shall be liable for every such offence to a fine not
exceeding five hundred rupees.

70. Any excise officer who connives at the un-

lawful manufacture or sale of
conniving at unlawful excisable articles,

and any officer invested
with local jurisdiction who authorizes or connives
at the establishment of any unlicensed shop for the
sale of such articles in any place subject to his
control.

shall be liable for every such offence to a fine
not exceeding five hundred rupees.

71. Any excise or police officer who neglects

On excise officer for ne-
lign in reporting arrest.
&c., or in carrying person
arrested to Magistrate or
Collector.

or delays carrying to a
Magistrate or to the Collector, as the case may be,
any person arrested, or any illicit articles seized
under this Act,

shall be liable for every such offence to a fine
not exceeding two hundred rupees.

72. All fines prescribed for offences against

the provisions of this Act,
Adjudication of fines and
seizures.

liable to confiscation under
this Act shall be adjudged by a Magistrate,
and, in the town of Calcutta, by a Presidency
Magistrate,

but no proceedings shall be taken by any such
Magistrate after the expiration of six calendar
months from the date of the commission of the
offence.

All such fines and seizures shall be adjudged on
the information of the Collector or any excise
officer; but such information shall not be necessary
in the case of a complaint preferred under any of
the five last preceding sections.

73. The Collector, in respect of the duties to

be performed by him under
Court.

Penalty for contempt of
this Act, may punish any
contempt committed in his
presence in open court by fine not exceeding two
hundred rupees.

74. Whenever any person is convicted of an

offence against the provisions
Punishment on second
of this Act, punishable with
or subsequent conviction.

a fine of two hundred rupees
or upwards, after having been previously convicted
of a like offence, he shall be liable, in addition to
the penalty attached to such offence, to imprisonment
for a period not exceeding six months;

and a like punishment of imprisonment, not
exceeding six months, shall be incurred, in addition
to the punishment which may be inflicted for a
first offence, upon every subsequent conviction
after the second.

Imprisonment under this Act may be either
simple or rigorous, as the Magistrate or Presidency
Magistrate may direct.

75. Any excisable article manufactured, or

held in possession, in contri-
vention of the provisions of
articles.

this Act, and all the mate-
rials used, or intended to be used, in the manufac-

tare of the same, shall be liable to seizure and confiscation by an officer duly empowered in that behalf.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

76. All confiscated articles shall be made over to the Collector for sale or disposal of confiscated articles under such rules as the Board may prescribe.

77. Whenever any fine is levied under this Act from a person convicted of persons instrumental in the unlawful manufacture, detection of offence, &c., sale, purchase, or possession of any excisable article,

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereout to any persons subjected to annoyance or injury by any proceedings under this Act.

78. The Board may, either before or after the adjudication of a case, grant such reward, not exceeding two hundred rupees, as to them may seem fit;

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

79. The Board may appropriate any portion, not exceeding one-half, of fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

PART IX.

Military Cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such other distance as the Local Government may in any case prescribe, from such limits, licenses for the manufacture and sale of excisable articles shall not be granted, nor shall the duties leviable thereon be levied in farm, otherwise than with the consent of the Commanding Officer;

and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

81. In all other respects the provisions of this Act shall have effect within such limits and distance as aforesaid:

Provided that, when arrest or search is to be made within the limits of any cantonment, the Collector or other officer authorized to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

PART X.

Miscellaneous.

82. The Local Government may, within any specified district or tract of country, exempt any liquor from the provisions of this Act.

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may assign to any Municipality the granting of licenses for the sale of excisable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section:

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1864 (An Act to make provision for the Administration of Military Cantonments) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

SCHEDULE.

(See Section 8.)

PART I.—ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1840 ..	For securing the abolition revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1866 ..	To consolidate and amend the abattoir law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873 ..	To amend Act XI of 1866 and Act XXI of 1866.	The whole.
Act I of 1874 ..	To amend Act XXI of 1866 and Bengal Act II of 1866.	So far as it relates to Act XXI of 1866.
Act II of 1876 ..	To amend Act XI of 1866, Act XXI of 1866, and Bengal Act IV of 1866.	So much as has not been repealed, except section 12.

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,
Legislative Department.

(First Publication.)

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 15th June 1878, is hereby published for general information:—

ACT No. VIII of 1878.

An Act for the regulation of the Rural Police in the Districts of Hazaribagh and Lohardugga.

PART I.

PRELIMINARY.

WHEREAS it is expedient to make provision for the appointment, dismissal, maintenance and duties of village policemen and road patrols in the districts of Hazaribagh and Lohardugga; It is enacted as follows:—

1. This Act may be called the Hazaribagh and Lohardugga Rural Police Act;

it extends only to the districts of Hazaribagh and Lohardugga;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. In this Act, unless there be something repugnant in the subject or context—

“Deputy Commissioner” includes the Deputy Commissioner of the district, and

any officer appointed by the Local Government to perform the functions of a Deputy Commissioner under this Act.

“Headman” means the person entrusted with collecting the village rents, “Headman” by whatever designation he may be called.

“Road-patrol” includes ghatwals, digwars, and all other persons, by whatever name they may be called, who are engaged in the performance of the duties assigned by this Act to road patrols.

“Under-tenure” includes also jaghir, khair-o-posh, mukarrari, and thika.

“Village” includes a group of villages.

“Village policeman” includes chowkidars, gorais, and kotwars.

“Zemindar” means the person whose name is registered in the general register of lands paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

PART II.

VILLAGE POLICE.

3. The Deputy Commissioner shall determine

the number of village policemen to be appointed for each village within his district; provided that there shall be at least two village policemen appointed for every

village in which there are one hundred and fifty houses, and one additional village policeman for every complete number of one hundred houses beyond such number of one hundred and fifty.

4. Where there are fewer than seventy-five houses in a village, and some house in such village is situated within one mile of some house in another village, the Deputy

Commissioner may join such villages together and appoint one village policeman for two or more villages: provided that where two or more villages are joined together, one village policeman shall not have charge of more than one hundred and twenty-five houses.

5. The Deputy Commissioner shall from time to time determine the monthly salaries of the village policemen.

Provided that such salaries shall not be less than two nor more than three rupees per mensem for each village policeman;

Provided also that in determining such salaries the Deputy Commissioner shall take into consideration the value of the chakran lands (if any) held by a village policeman.

6. Wherever any zemindar or under-tenure holder holds subject to the condition, expressed or implied, of maintaining the village police within his zemindari or under-tenure, he shall be liable to pay the amount determined by the Deputy Commissioner under the last preceding section.

7. In cases other than those referred to in the last preceding section, the amount required for the salaries of the village policemen, together with a sum, not exceeding fifteen per cent. of such amount, to provide for payment of the expenses of collection and losses from the non-realization of sums from defaulters, shall be assessed on each village;

and all owners or occupiers of houses in any village, and every zemindar or under-tenure holder who has a bhandar or cutcherry for the collection of rent within the village, shall be liable to assessment for the purposes of this Act.

8. The amount payable by each village shall be fixed by the Deputy Commissioner, and thereupon the headman of such village shall prepare a list showing the amount payable monthly by each person liable to assessment in such village.

Such list, when sanctioned by the Deputy Commissioner, shall be published at some conspicuous place within the village, and shall remain in force until altered by the Deputy Commissioner;

provided that if the headman neglects to prepare the list within three months from the fixing by the Deputy Commissioner of the amount payable by the village, the Deputy Commissioner may cause such list to be prepared by such means as shall seem to him proper.

9. The amount at which each person is assessed under the last preceding section shall be fixed according to the circumstances and the property to be protected of such person:

provided that the amount to be assessed on any one person shall not exceed one rupee per mensem in the case of a zemindar, under-tenure holder, or trader, nor eight annas per mensem in the case of an ordinary ryot;

provided also that all persons who, in the opinion of the Deputy Commissioner, are too poor to pay half an anna per mensem, shall be exempted from assessment.

10. The Deputy Commissioner may from time to time alter the amount assessed on any village.

Notice of such alteration shall be given to the headman of the village before the month of Magh in the year preceding the year in which the alteration is to take effect.

When any such alteration is made, the headman shall prepare and submit revised lists of the sums payable by each person.

11. Any person dissatisfied with the amount at which he has been assessed by the headman of his village may apply to the Deputy Commissioner, either orally or in writing, for a revision of the assessment, and the

Deputy Commissioner may confirm, amend, or remit the assessment.

12. Every sum due under section six of this Act, Assessment payable and every assessment under monthly or quarterly in section seven of this Act, advance shall be paid by equal monthly or quarterly instalments, as may appear most convenient to the Deputy Commissioner; and the instalments on account of each month or quarter shall be due on the first day of such month or quarter.

13. The headman of each village shall collect Collection of assessment the assessment, payable by each of the persons in such village, and shall grant receipts for the same, and shall pay therewith the salaries, month by month, of the village policemen.

The Deputy Commissioner may permit the headman to retain a sum, not exceeding six per cent. of the amount collected by him, for repayment of the costs of such collection.

14. Whenever the salary due for any month is not paid in full to any Application to village policeman on or before the fifteenth day of the next succeeding month, such

village policeman may apply to the Deputy Commissioner, who shall thereupon issue a notice calling on the holder of the village, whether he be a zemindar or an under-tenure holder, to pay the said salary within fifteen days from the service of the notice, and, in default, may attach his zemindari or under-tenure, and retain possession of the same until the amount due has been recovered out of the income derivable therefrom.

15. When any zemindar or under-tenure holder, other than those referred to in section seven of this Act, has paid any arrears of salary due to any village

policeman under the last preceding section, he may apply to the Deputy Commissioner for the attachment and sale of the moveable property of any person in the village who has failed to pay the amount assessed on him.

16. The Deputy Commissioner shall thereupon issue a writing in the form Power to distrain for in Schedule A hereto annexed,

signed by him, authorizing the headman of the village, or such other person as may be therein named, to levy, by the distraint and sale of a sufficient portion of the moveable property of such defaulters, the amount of their respective arrears, together with sums equal to a proportionate share of the cost of the distraint and sale.

17. The person so authorized shall seize and keep in his own custody Manner of executing such portion of the moveable distress.

he shall deem sufficient, and shall make an inventory of all moveable property so seized, and shall at the same time give notice by beat of drum of the time and place where it shall be sold.

The time of sale shall not be less than five nor more than ten days from the time of the proclamation thereof.

18. If any defaulter does not, within the time specified in such notice, pay the amount payable by warrant, him, with his share of the costs, the moveable property distrained, or such portion of it as may be necessary, shall be sold by

public outcry at the time and place specified, and the proceeds shall be applied in discharge of the amount so payable and the costs, and the surplus, if any, shall be returned to the owner of the distrained property.

The amount realised by the Deputy Commissioner under this section and the two last preceding sections, other than the costs, shall be paid to the zemindar or under-tenure holder referred to in section fifteen of this Act.

19. Whenever any person whose name has been included in any list Defaulter disputing liability may apply to Deputy of defaulters disputes his Commissioner. liability to pay the amount mentioned in such list, or any portion thereof, he may apply to the Deputy Commissioner either orally or in writing, stating the grounds of his objection, and the Deputy Commissioner shall examine his objection and pass such order thereon as to him shall seem proper.

20. No arrears of any assessment payable under this Act shall be levied Distress not to be levied after a year. by distress after the expiration of one year from the day on which the same shall have become due.

21. No distress levied under this Act shall be deemed unlawful, nor Irregularities not to avoid distress. shall any party making the same be deemed a trespasser, on account of any defect or want of form in any list, assessment, notice, summons, power, writing, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser from the commencement on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularities may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction, subject to the provisions of section thirty-four of this Act.

22. Every village police-man appointed under this Duties of village police-men. Act shall perform the following duties:—

1st.—He shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is village policeman is situated of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in Schedule B hereto annexed which may be committed within such village, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

2nd.—He shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall observe, and from time to time report to the officer in charge of the police-station within the jurisdiction of which such village may be situated, the movements of all bad characters in such village.

4th.—He shall report to the officer in charge of such police-station the arrival of suspicious characters in the neighbourhood.

5th.—He shall present himself at such police station twice in each week if it be within two miles of such village, and if it be more remote, once in each week or once in each fortnight, as the Deputy Commissioner may direct.

6th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

7th.—He shall obey the orders of the Deputy Commissioner in regard to keeping watch in the village and other matters connected with his duties as village policeman.

23. Whenever a village policeman arrests any person, he shall forthwith take the person so arrested to the police-station within the jurisdiction of which the village of which he is village policeman is situated: provided that if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

PART III.

Road Patrols.

24. As soon as may be after the commencement of this Act, the Deputy Commissioner shall prepare a list showing what zemindars or under-tenure holders within his district hold their tenures subject to a condition, expressed or implied, of protecting lines of roads or passes, and shall fix the number of road patrols to be kept up for such roads or passes, and the salary to be paid monthly to each road patrol: provided that such salary shall in no case be less than three nor more than five rupees per mensem.

25. A copy of the entry in such list affecting Zemindars and under-tenure holders entitled to receive rent for land held by any road patrol in lieu of, or in addition to, his salary for the protection of any road or pass, the zemindar or under-tenure holder, who is responsible for the protection of such road or pass, shall, if assessed under section twenty-four of this Act, be entitled to receive rent for such land at the same rate as is paid for similar ryotwari land in the vicinity.

An order under the hand of the Deputy Commissioner in the form in Schedule C hereto annexed shall be furnished to such zemindar or under-tenure holder.

27. All zemindars and under-tenure holders specified in the list mentioned in section twenty-four of this Act shall pay the amount entered therein against their names to the District

Superintendent of police monthly, who shall pay the same to the road patrols to whom it may be due

28. If the amount due from any zemindar or under-tenure holder for any month is unpaid after the fifteenth day of the next succeeding month the Deputy Commissioner shall issue a notice calling on the defaulting zemindar or under-tenure holder to pay the same, together with the costs of serving the notice, within fifteen days from the service of the notice.

29. If the amount specified in the notice is not paid within fifteen days the Deputy Commissioner may attach the holding of such zemindar or under-tenure holder, and retain possession of the same until such amount has been recovered out of the income derivable therefrom.

30. Every road patrol appointed under this Act shall perform the following duties:—

1st.— He shall patrol the roads within his beat under instructions from the District Superintendent of Police, and shall protect all travellers passing along his beat.

2nd.— He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.— He shall report to the officer in charge of the police-station within the jurisdiction of which his beat is situated the movements of all bad or suspicious characters along his beat, as well as all unusual circumstances that come to his notice.

4th.— He shall supply any local information which the Deputy Commissioner or any officer of police may require.

PART IV.

MISCELLANEOUS.

31. Subject to the approval of the Deputy Commissioner, the District Superintendent of Police may appoint, and for any misconduct or neglect of duty may dismiss, any village policeman or road patrol.

32. No village policeman or road patrol shall withdraw himself from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized to grant such permission;

and no village policeman or road patrol shall resign his office without the permission of the said District Superintendent, unless he has given to his superior officer, at least two months previously, a written notice of his intention to resign.

33. Every village policeman or road patrol who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence

within the meaning of the Indian Penal Code, and not being of so grave a character as in the opinion of the District Superintendent of Police to require his dismissal from his office, shall be liable, under the order of the District Superintendent, to a fine not exceeding one month's salary.

34. Every suit brought against the Deputy Commissioner, or any of his officers, or against any person acting under his direction, for anything done, or purporting to be done, by them under this Act, shall be commenced within four months next after the accrual of the cause of action, and not afterwards.

35. The local Government may, if it thinks fit, appoint any officer to perform the functions of a Deputy Commissioner under this Act.

36. Every notice under this Act shall be served either personally on the person to whom the notice is directed, or by affixing a true copy thereof on some conspicuous part of his dwelling-house or principal outcherry within the district.

37. Nothing contained in this Act shall diminish or in any way affect any liability, duty, or obligation of any zemindar or other landholder under any law for the time being in force to report crimes or offences occurring within his estate or tenure.

SCHEDULE A (See Section 16).

Form of Distressing Warrant.

Act of 1878.
On behalf of of Whereas the several persons named in the list at foot hereof have made default in payment of the sums in the said Act set opposite to their respective names, you are hereby authorized and required to levy, by distress and sale of a sufficient portion of the moveable property of the said defaulters, the said several sums set opposite to their respective names, together with additional sums by way of costs as set forth.

(Sd.)

Deputy Commissioner.

Name and description.	Amount.	When due.	Costs.	Total.

SCHEDULE B (See Sections 22 and 30).

Offences to be reported, and for which village policeman or road patrol may arrest.

Murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abettments of, the said offences.

SCHEDULE C (See Section 26).

Form of Transferring Order.

District of

I, Deputy
Commissioner of , do by this
order under my hand made in pursuance of Act
of 1878 of the Lieutenant-
Governor of Bengal in Council, declare that
zemindar (or under-tenure holder
as the case may be) of is entitled to
receive rent, at the same rate as is paid for
similar ryotwari land in the vicinity, for the
lands specified below and lately held by

in consideration of his performing the duties of
a road patrol.

Specification of lands.

Village

Pargannah

Boundaries

Area

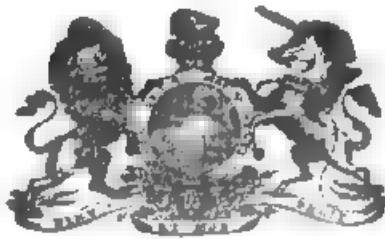
(Sd.)

day of

187

Deputy Commissioner.

FREDERICK CLARKE,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 31, 1878.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 1st May 1878; and having been assented to by the Governor-General on the 3rd July 1878, is hereby published for general information:—

ACT No. VII of 1878.

An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.

Whereas it is expedient to consolidate and amend the laws relating to the manufacture, sale, and possession of excisable articles, and to the collection of the revenue derived therefrom: It is enacted as follows:—

PART I.

Preliminary.

Short title.

1. This Act may be cited as "The Bengal Excise Act, 1878."

Extent and commencement. ✓
2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

3. The enactments specified in the Schedule hereto annexed are hereby Enactments repealed. repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consistent with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, as far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or context—

"Board" means the Board of Revenue for the provinces for the time being "Board" administered by the Lieutenant-Governor of Bengal.

"Collector" includes also a Deputy Collector, or other Revenue officer in independent charge of a district, a Superintendent of Excise Revenue, any covenanted or uncovenanted officer whom the Collector may make over, with the

previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner" means the Commissioner of a Revenue Division.

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Fermented liquor" includes malt liquor of all kinds; tari, fresh or fermented;

"Fermented liquor." pachwai, diluted or undiluted; and any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include ganja;

"Intoxicating drugs." bhang or siddhi; charas;

every preparation and admixture of the same; and

any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Section" means a section of this Act.

"Spirituous liquor" includes any spirituous liquor imported into India or manufactured in India by any process of distillation.

"The Town of Calcutta" includes all places within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.

For the purposes of this Act the town of Calcutta shall be deemed to be a separate district.

PART II.

Manufacture of Exciseable Articles.

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

Manufacture of exciseable articles and cultivation of plants without license prohibited.

Construction and working of brewery without license prohibited.

6. No person shall construct or work a brewery without a license from the Collector.

European distilleries not to be constructed or worked without license.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the Local Government, without a license under the signature of the Collector of Calcutta.

8. The Board may from time to time make rules relative to the granting of licenses under the two last preceding sections.

the management of distilleries and breweries established under the said sections, and the issue of spirituous and fermented liquors therefrom.

Collectors may establish native distilleries for spirituous liquors.

the sanction of the Board, may establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes.

From time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery,

discontinue any distillery so established, and permit the manufacture of such liquors in distilleries established under section 7.

10. The Board may from time to time make rules relative to

the management of distilleries established under the last preceding section,

the conditions on which spirituous liquors may be manufactured in the said distilleries, and the issue of such liquors therefrom.

PART III.

Sale and Possession of Exciseable Articles.

11. No person shall sell any exciseable article without a license from the Collector.

12. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors shall pay, for every such license, such sum as the Board from time to time prescribe.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorizing them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

13. Persons taking out licenses for the retail sale of exciseable articles, or for the establishment of out-shops, and the sale of the liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe;

and such fee or duty shall be specified in the license, and shall be payable at such periods as the Board may direct.

14. The Local Government may suspend the operation of all the provisions relating to tari contained in this Act with respect to any

Local Government may suspend operation of provisions relating to tari.

district in which the consumption of tari in a fermented state is inconsiderable; and thereupon tari may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. Unless the Board shall otherwise specially direct, the sale of any excisable article in a larger quantity than is specified below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed a retail sale:—

spirituous or fermented liquors, two imperial gallons or twelve quart bottles;
tari or pachwai, twelve seers;
ganja, sindhi or bhang, or any preparation or admixture of the same, one quarter of a seer;
charas, or any preparation or admixture of the same, five tolaha weight.

No licensed wholesale vendor shall sell by retail and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of spirituous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing ganja or bhang shall sell such plants, or any ganja or bhang produced therefrom, to any one other than a person duly authorized to purchase the same by pass or license from the Collector.

17. No person, not being a licensed vendor, shall have in his possession a greater quantity of any excisable article than that specified in section 15.

PART IV.

Duties.

18. No spirituous liquor shall be removed from any distillery, or the warehouses connected therewith, upon which duty has not been paid at the rate leviable under any Tariff Act for the time being in force, or until a bond has been executed for such duty.

For all spirituous liquor removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

the quantity and description of the liquor,
the place of its destination,
the amount of the duty,
the person to whom it is consigned, and
whether the duty has been paid or secured by
bond, and
the period for which the pass shall be current.

19. Spirituous liquor manufactured at any place in India beyond the limits of British India shall, on passing the limits of the territories to which this Act applies, be charged with the duty prescribed for spirituous liquor in the last preceding section.

PART V.

Form of Duties.

20. The Collector may, with the sanction of the Collector, with the sanction of the Board, let in farm the duties leviable on the retail sale of excisable articles, or any of them, in any district or division of a district.

21. The Board may prescribe rules for the invitation and acceptance of tenders for such farms,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

22. When the duties leviable on any excisable articles are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

23. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board.

The Collector may, with the sanction of the Board, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

24. The Collector may, with the sanction of the Board, cancel any lease granted under this Act; or may within the period of the lease impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board thinks fit.

25. Every farmer of excise revenue may use the same means and processes for the recovery of any arrear of fee or duty due to him from any authorized vendor, as may be lawfully used by zamindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

PART VI.*Licenses.*

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into, by every such person, shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

29. The Collector may cancel any license granted under this Act, or recalled in certain cases if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the fee or duty for fifteen days, or, if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board directs.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the fee or duty for fifteen days, in addition to the sum payable under the license.

PART VII.*Powers of Officers.*

31. The collection of the revenue arising from the manufacture and sale of excisable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board;

and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners;

and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

32. The Local Government may appoint any person to be Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

33. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

34. Collectors may appoint such officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

35. The Board may regulate the mode in which tari shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang or siddhi, or charms for the supply of the licensed vendors of those drugs.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted under this Act,

or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1868.

37. The Collector may, by a warrant under his hand, authorize any excise officer above the rank of a licensed dealer's shop, to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect at all times, by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermented liquors, or the sale of excisable articles.

38. The Collector may, by a warrant under his hand, authorize any excise officer to stop and detain all persons carrying any excisable articles liable to

confiscation under section 75.

and any excise officer so authorized may seize such articles, and arrest the person in possession of the same.

39. Any excise officer above the rank of a

And to arrest unlicensed
distillers, &c.
peon may arrest any person having in his possession an unlicensed still, or any excisable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such excisable articles,

and may seize such still and all such articles, and the materials used in such manufacture.

40. Whenever any excise officer above the

And to search on informa-
tion of illicit manufac-
ture or possession.
rank of a peon has reason to believe, from information given by any person, (which information shall be taken down in writing)

that any excisable articles are unlawfully manufactured;

or that any excisable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head constable, enter into any such house, boat, or place;

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such excisable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

41. The Local Government may confer on the

Officers of the Police,
Customs, and Revenue
Departments may be empow-
ered with same powers as
excise officers.

the two last preceding sections with respect to the seizure of and search for excisable articles and the arrest of persons in possession thereof.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

42. The said powers may, in the town of

Similar powers to be exer-
cised by police officers
in Calcutta.
Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purpose;

and the powers which are conferred upon the Collector by this Act, as regards the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid.

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

43. Any excise or police officer above the

Excise or police officer
may arrest persons drink-
ing, and all liquors drunk
on the premises of a
chemist, druggist,
apothecary, or keeper of a
dispensary within the town or the suburbs of
Calcutta, or in Howrah, allows, between sunset
and sunrise, spirituous or fermented liquors,

which have not been bona fide medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquor.

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

44. Whenever an excise officer makes any

Excise officer to report
every arrest, &c., made
to him, and to take
the person arrested
to the Magistrate.
arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the

same to his official superior, and, unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to a Presidency Magistrate.

45. Whenever any police officer in the town

Police officer in Calcutta
to make report to Com-
missioner of Police.
of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make

a full report of all the particulars to the Commissioner of Police, and shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

46. The Collector may issue his warrant for

Collector may issue
warrant of arrest in certain
cases.
the arrest of any person whom he may have reason to believe, either from information in writing or from the proceedings in any other case, to be engaged in the unlawful sale of excisable articles, or to have in his possession any such articles liable to confiscation under section 75.

47. The Collector may issue his warrant for

Collector may issue
search-warrant.
the search of any house, boat, or other place in which he may have reason to believe that excisable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Such warrant may be executed by any officer not being under the rank of a corporal or head constable, in the manner prescribed in section 40.

48. Whenever any person is arrested, or any

Procedure after arrest or
seizure.
article is seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or, if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, or shall order the immediate discharge of such person, or the release of such articles.

49. Every such Magistrate shall issue a sum-

Procedure in cases not
in custody by a Collector or
excise officer.
mons requiring the attendance of the person accused in all cases other than those of persons sent in custody by a Collector or excise officer.

50. Any excisable articles sold in contravention of the provisions of this Act, or in breach of fully cold, any of the conditions of a license granted under this Act, may be seized at the time of the sale and brought before every such Magistrate.

As soon as the case is adjudicated, they shall be restored to the person who may have purchased them, or disposed of as the Magistrate may direct.

51. Where there is ground to suspect that excisable articles are unlawfully concealed in any zepana, the officer charged with the execution of a warrant shall, except in the town of Calcutta, follow the provisions of sections 384, 385, and 386 of the Code of Criminal Procedure, and, in the said town, the provisions of sections 164, 165, and 166 of the Presidency Magistrates' Act.

52. All police officers are required to aid excise Police officers to assist officers in the due execution of this Act, upon notice given or request made by such officers.

PART VIII.

Penalties.

53. Whoever manufactures or sells any excisable article without a license shall be liable to a fine not exceeding five hundred rupees. For unlicensed manufacture or sale of excisable articles.

For every such manufacture or sale.

Nothing contained in the first clause of this section, or in section 11, applies to the sale by licensed wholesale vendors of such small quantities of beer, wines, or spirits, as may appear to the Collector to be used only as samples;

or to the arrangements under which tari is supplied to licensed retail vendors, or the sale of tari, or any preparation of the same, when supplied or used for the manufacture of gut or molasses;

or to the sale of any imported spirituous or fermented liquors purchased by any person for his private use, and so disposed of upon such person quitting a station or after his decease.

54. Whoever, without a license from the Collector, cultivates plants from which intoxicating drugs are produced, or in any way abetsment of the same.

For unlicensed cultivation of plants producing intoxicating drugs, and abetment of the same. promotes such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, and the plant so cultivated shall be liable to seizure and confiscation.

55. Whoever constructs or works a distillery For constructing or working a distillery or a brewery without license, from the Collector, shall be liable for every such offence to a fine not exceeding one thousand rupees;

and all liquors manufactured at any such distillery or brewery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

56. Every proprietor or manager of a licensed distillery constructed and worked after the European method, or of a brewery, who wilfully contravenes any rule made by the Board under section 8, shall be liable for every such offence to a fine not exceeding two hundred rupees.

57. Whoever removes, or attempts to remove, For illegal removal of spirituous or fermented liquor from European distillery or from a brewery. from any licensed distillery constructed and worked after the European method, or from any brewery, any spirituous or fermented liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any such liquors for which the Collector has not issued a pass, or exceeding the quantity for which a pass has been issued, shall be liable for every such offence to a fine not exceeding one thousand rupees.

58. Whoever removes, or attempts to remove, For illegal removal of spirituous liquor from a distillery established under section 9 without a pass, or exceeding the quantity for which a pass has been issued,

or introduces, or attempts to introduce, for sale, any spirituous liquors manufactured at another place into the limits fixed for the consumption of such liquors manufactured at such distillery, without a special pass from the Collector,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

59. Every manufacturer or vendor under this Act who fails to produce his license on the demand of any excise officer,

or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act;

or who wilfully contravenes any rule made by the Board under section 10, otherwise than as provided in the last preceding section,

shall be liable for every such offence to a fine not exceeding fifty rupees;

and such fine shall be recoverable from such manufacturer or vendor, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person employed by him.

60. Every licensed retail vendor who sells by wholesale, and every licensed wholesale vendor who makes a retail sale, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Nothing contained in the first clause of this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

61. Any person, other than a licensed man-

ufacturer or vendor, or a person duly authorized to supply licensed vendors, having in his possession any greater quantity of any excisable article, or any preparation or admixture of the same, than the quantity specified for each article in section 15, without a pass from the Collector or other officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred rupees.

Nothing contained in the first clause of this section, or in section 17, applies to any imported excisable article purchased by any person for his private use or consumption and not for sale.

62. The provisions of section 61, so far as they

*Provisions of last section
not to apply to the possession of articles used in
making sugar, nor to the possession of intoxicating drugs by licensed
cultivators.*

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

63. But every such cultivator selling or parting with any such plant, or any preparation thereof, to any person other than a licensed vendor or person duly authorized to purchase the same by pass or license from the Collector, or failing to account for any quantity of such plant, or of any preparation thereof, which has been in his possession, shall be liable to a fine not exceeding five hundred rupees.

64. Any person who is found in possession of any spirituous liquors manufactured at any place in India beyond the limits of

*For illegal possession of
certain spirituous liquors.*
British India, without a pass from the Collector certifying the payment of the duty prescribed therefor under section 19, shall be liable to a fine not exceeding two hundred rupees.

65. Every proprietor, farmer, tehsildar, go-mashtah, or other manager of land, who authorizes or connives at the manufacture or sale of any excisable articles by any unlicensed person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

66. Any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, who shall, between sunset and sunrise, allow spirituous or fermented liquors which have not been *bona fide* medicated to be drunk on his business premises by any person not employed in his business,

On chemist, &c., allowing liquors to be drunk on the premises.
and any such person who shall, between sunset and sunrise, drink such liquors on such premises, shall be liable to a fine not exceeding two hundred rupees, in addition to any other penalty to which he may be liable under this or any other Act.

67. Every licensed vendor who permits drunkenness, riot, or gaming in his shop, or receives any effects in barter for any excisable article, shall be liable for every such offence to a fine not exceeding two hundred rupees.

For permitting drunkenness, &c., in shop.
68. Any police officer who, without lawful excuse, neglects or refuses to assist an excise officer on being required to do so, shall be liable to a fine not exceeding five hundred rupees.

On police officer for not assisting excise officer.
69. Any excise officer who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any house, boat, or other place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any excisable article liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches, or arrests any person,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

70. Any excise officer who connives at the un-

*lawful manufacture or sale of
manufacture or sale.*

and any officer invested with local jurisdiction who authorizes or connives at the establishment of any unlicensed shop for the sale of such articles in any place subject to his control,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

71. Any excise or police officer who neglects

*On excise officer for de-
lay in reporting arrest,
&c., or in carrying person arrested to Magistrate or
Collector.*

*or delays carrying to a
Magistrate or to the Collector, as the case may be,
any person arrested, or any illicit articles seized
under this Act,*

shall be liable for every such offence to a fine not exceeding two hundred rupees.

72. All fines prescribed for offences against

*Adjudication of fines and
seizures.*

*and all seizures of goods
liable to confiscation under
this Act shall be adjudged by a Magistrate,
and, in the town of Calcutta, by a Presidency
Magistrate,*

*but no proceedings shall be taken by any such
Magistrate after the expiration of six calendar
months from the date of the commission of the
offence.*

*All such fines and seizures shall be adjudged on
the information of the Collector or any excise
officer; but such information shall not be necessary
in the case of a complaint preferred under any of
the five last preceding sections.*

73. The Collector, in respect of the duties to

*be performed by him under
Penalty for contempt of
Court.*

*contempt committed in his
presence in open court by fine not exceeding two
hundred rupees.*

74. Whenever any person is convicted of an

*offence against the provisions
Punishment on second
of this Act, punishable with
or subsequent conviction.*

*a fine of two hundred rupees
or upwards, after having been previously convicted
of a like offence, he shall be liable, in addition to
the penalty attached to such offence, to imprisonment
for a period not exceeding six months;*

*and a like punishment of imprisonment, not
exceeding six months, shall be incurred, in addition
to the punishment which may be inflicted for a
first offence, upon every subsequent conviction
after the second.*

*In imprisonment under this Act may be either
simple or rigorous, as the Magistrate or Presidency
Magistrate may direct.*

75. Any excisable article manufactured, or

*Confiscation of excisable
articles.*

*in contravention of the provisions of
this Act, and all the materials used, or intended to be used, in the manufac-*

ture of the same, shall be liable to seizure and confiscation by an officer duly empowered in that behalf.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

76. All confiscated articles shall be made over to the Collector for sale or disposal of confiscated articles under such rules as the Board may prescribe.

77. Whenever any fine is levied under this Act Division of fine among persons instrumental in the unlawful manufacture, detection of offence, &c. sale, purchase, or possession of any excisable article,

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe, direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereout to any persons subjected to annoyance or injury by any proceedings under this Act.

78. The Board may, either before or after the adjudication of a case, Board may grant reward, not exceeding two hundred rupees, as to them may seem fit;

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

79. The Board may appropriate any portion, not exceeding one-half, of Disposal of fines. the fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyances or injury by any proceedings under this Act.

PART IX.

Military Cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such other distance as the Local Government may in any case prescribe, from such limits, licenses for the manufacture and sale of excisable articles shall not be granted; nor shall the duties leviable thereon be let in farm, otherwise than with the consent of the Commanding Officer;

and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

81. In all other respects the provisions of this Mode of making arrest. Act shall have effect within or search within military such limits and distance as cantonments. aforesaid:

Provided that, when arrest or search is to be made within the limits of any cantonment, the Collector or other officer authorized to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

PART X.

Miscellaneous.

82. The Local Government may, within any Exemption of liquor specified district or tract of country, exempt any liquor from the provisions of the Exemption of liquor from provisions of Act. Act.

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may assign to any Municipality Local Government may, with the sanction of the Governor-General in Council, assign to the Corporation of the Town of Calcutta, or to any other Municipality, such functions and powers as it shall think fit in respect to the granting, withholding, and withdrawal of licenses for the sale of excisable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation, or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section:

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1864 (An Act to make provision for the administration of Military Cantonments) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

SCHEDULE.

(See Section 3.)

PART I.—ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849	For securing the share revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1856	To consolidate and amend the share law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873	To amend Act XI of 1849 and Act XXI of 1856.	The whole.
Act I of 1874	To amend Act XXI of 1856 and Bengal Act II of 1866.	So far as it relates to Act XXI of 1856.
Act II of 1874	To amend Act XI of 1849, Act XXI of 1856, and Bengal Act IV of 1866.	So much as has not been repealed, except section 12.

FREDERICK CLARKE,
Ass't Secy. to the Govt. of Bengal,
Legislative Department.

(Second Publication.)

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 15th June 1878, is hereby published for general information:

ACT NO. VIII OF 1878.

An Act for the regulation of the Rural Police in the Districts of Hazaribagh and Lohardugga.

PART I.

PRELIMINARY.

WHEREAS it is expedient to make provision for the appointment, dismissal, maintenance and duties of village policemen and road patrols in the districts of Hazaribagh and Lohardugga; It is enacted as follows:

1. This Act may be called the Hazaribagh and Lohardugga Rural Police and Constabulary Act;

it extends only to the districts of Hazaribagh and Lohardugga;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. In this Act, unless there be something repugnant in the subject or context—

“Deputy Commissioner” includes the Deputy Commissioner of the district, and

any officer appointed by the Local Government to perform the functions of a Deputy Commissioner under this Act.

“Headman” means the person entrusted with collecting the village rents, by whatever designation he may be called.

“Road patrol” includes ghatwals, digwars, and all other persons, by whatever name they may be called, who are engaged in the performance of the duties assigned by this Act to road patrols.

“Under-tenure” includes also jighir, khut-o-posh, mukarrari, and thika.

“Village” includes a group of villages.

“Village policeman” includes chowkidara, gorais, and kotwars.

“Zemindar” means the person whose name is registered in the general register of lands paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

PART II.

VILLAGE POLICE.

3. The Deputy Commissioner shall determine the number of village policemen to be appointed for each village within his district: provided that there shall be at least two village policemen appointed for every village in which there are one hundred and fifty houses, and one additional village policeman for every complete number of one hundred houses beyond such number of one hundred and fifty.

4. Where there are fewer than seventy-five houses in a village, and some house in such village is situated within one mile of some house in another village, the Deputy Commissioner may join such villages together and appoint one village policeman for two or more villages: provided that where two or more villages are joined together, one village policeman shall not have charge of more than one hundred and twenty-five houses.

5. The Deputy Commissioner shall from time to time determine the monthly salaries of the village policemen.

Provided that such salaries shall not be less than two nor more than three rupees per month for each village policeman;

'Provided also that in determining such salaries the Deputy Commissioner shall take into consideration the value of the chakran lands (if any) held by a village policeman.

6. Wherever any zamindar or under-tenure holder holds subject to the condition, expressed or implied, of maintaining the village police within his zamindari or under-tenure, he shall be liable to pay the amount determined by the Deputy Commissioner under the last preceding section.

Certain zamindars and under-tenure holders liable to pay salaries of village policemen.

7. In cases other than those referred to in the last preceding section, the amount required for the salaries of the village policemen, together with a sum, not exceeding

fifteen per cent. of such amount, to provide for payment of the expenses of collection and losses from the non-realization of sums from defaulters, shall be assessed on each village; and all owners or occupiers of houses in any village, and every zamindar or under-tenure holder who has a bhandar or cutcherry for the collection of rent within the village, shall be liable to assessment for the purposes of this Act.

8. The amount payable by each village shall be fixed by the Deputy Commissioner, and thereupon the headman of such village shall prepare a list showing the amount payable monthly by each person liable to assessment in such village.

Such list, when sanctioned by the Deputy Commissioner, shall be published at some conspicuous place within the village, and shall remain in force until altered by the Deputy Commissioner; provided that if the headman neglects to prepare the list within three months from the fixing by the Deputy Commissioner of the amount payable by the village, the Deputy Commissioner may cause such list to be prepared by such means as shall seem to him proper.

9. The amount at which each person is assessed under the last preceding section shall be fixed according to the circumstances

Nature and amount of assessment.

and the property to be protected of such person: provided that the amount to be assessed on any one person shall not exceed one rupee per mensem in the case of a zamindar, under-tenure holder, or trader, nor eight annas per mensem in the case of an ordinary ryot;

provided also that all persons who, in the opinion of the Deputy Commissioner, are too poor to pay half an anna per mensem, shall be exempted from assessment.

10. The Deputy Commissioner may from time to time alter the amount assessed on any village.

Notice of such alteration shall be given to the headman of the village before the month of Magh in the year preceding the year in which the alteration is to take effect.

When any such alteration is made, the headman shall prepare and submit revised lists of the sums payable by each person.

11. Any person dissatisfied with the amount at which he has been assessed by the headman of his village may apply to the Deputy Commissioner, either orally or in writing, for a revision of the assessment, and the

Power to confirm, amend, or remit assessment.

Deputy Commissioner may confirm, amend, or remit the assessment.

12. Every sum due under section six of this Act, Assessment payable monthly or quarterly in section seven of this Act, advance. shall be paid by equal monthly or quarterly instalments, as may appear most convenient to the Deputy Commissioner; and the instalments on account of each month or quarter shall be due on the first day of such month or quarter.

13. The headman of each village shall collect Collection of assessment. the assessment payable by each of the persons in such village, and shall grant receipts for the same, and shall pay thereon the salaries, month by month, of the village policemen.

The Deputy Commissioner may permit the headman to retain a sum, not exceeding six per cent. of the amount collected by him, for repayment of the costs of such collection.

14. Whenever the salary due for any month is not paid in full to any Application by village policeman for payment of his salary. village policeman on or before the fifteenth day of the next succeeding month, such

village policeman may apply to the Deputy Commissioner, who shall thereupon issue a notice calling on the holder of the village, whether he be a zamindar or an under-tenure holder, to pay the said salary within fifteen days from the service of the notice, and, in default, may attach his zamindari or under-tenure, and retain possession of the same until the amount due has been recovered out of the income derivable therefrom.

15. When any zamindar or under-tenure holder, Application for repayment of salary due to any village policeman under the last preceding section, has paid any arrears of salary due to any village policeman under the last preceding section, he may apply to the Deputy Commissioner for the attachment and sale of the moveable property of any person in the village who has failed to pay the amount assessed on him.

16. The Deputy Commissioner shall thereupon issue a writing in the form Power to distrain for arrears. in Schedule A hereto annexed, signed by him, authorizing the headman of the village, or such other person as may be therein named, to levy, by the distraint and sale of a sufficient portion of the moveable property of such defaulters, the amount of their respective arrears, together with sums equal to a proportionate share of the cost of the distraint and sale.

17. The person so authorized shall seize and keep in his own custody Manner of executing such portion of the moveable property of such defaulters as he shall deem sufficient, and shall make an inventory of all moveable property so seized, and shall at the same time give notice by beat of drum of the time and place where it shall be sold.

The time of sale shall not be less than five nor more than ten days from the time of the proclamation thereof.

18. If any defaulter does not, within the time specified in such notice, Rejoice in execution of warrant. pay the amount payable by him, with his share of the costs, the moveable property distrained, or such portion of it as may be necessary, shall be sold by

public outcry at the time and place specified, and the proceeds shall be applied in discharge of the amount so payable and the costs, and the surplus, if any, shall be returned to the owner of the distrained property.

The amount realised by the Deputy Commissioner under this section and the two last preceding sections, other than the costs, shall be paid to the zemindar or under-tenure holder referred to in section fifteen of this Act.

19. Whenever any person whose name has been included in any list of defaulters disputes his liability to pay the amount mentioned in such list, or any portion thereof, he may apply to the Deputy Commissioner either orally or in writing, stating the grounds of his objection, and the Deputy Commissioner shall examine his objection and pass such order thereon as to him shall seem proper.

20. No arrears of any assessment payable under this Act shall be levied by distress after the expiration of one year from the day on which the same shall have become due.

21. No distress levied under this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in any list, assessment, notice, summons, power, writing, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser from the commencement on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularities may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction, subject to the provisions of section thirty-four of this Act.

22. Every village policeman appointed under this Act shall perform the following duties:

1st.—He shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is village policeman is situated of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in Schedule B hereto annexed which may be committed within such village, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

2nd.—He shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall observe, and from time to time report to the officer in charge of the police-station within the jurisdiction of which such village may be situated, the movements of all bad characters in such village.

4th.—He shall report to the officer in charge of such police-station the arrival of suspicious characters in the neighbourhood.

Defaulters disputing liability may apply to Deputy Commissioner.

Distress not to be levied after a year.

Duties of village policeman.

5th.—He shall present himself at such police station twice in each week if it be within two miles of such village, and if it be more remote, once in each week or once in each fortnight, as the Deputy Commissioner may direct.

6th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

7th.—He shall obey the orders of the Deputy Commissioner in regard to keeping watch in the village and other matters connected with his duties as village policeman.

23. Whenever a village policeman arrests any person, he shall forthwith take the person so arrested to the police-station within the jurisdiction of which the village of which he is village policeman is situated: provided that if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

PART III.

ROAD PATROL.

24. As soon as may be after the commencement of this Act, the Deputy Commissioner shall prepare a list showing what zemindars or under-tenure holders within his district hold their tenures subject to a condition, expressed or implied, of protecting lines of roads or passes, and shall fix the number of road patrols to be kept up for such roads or passes, and the salary to be paid monthly to each road patrol: provided that such salary shall in no case be less than three nor more than five rupees per mensem.

25. A copy of the entry in such list affecting him shall be given to each zemindar or under-tenure holder.

If any zemindar or under-tenure holder is dissatisfied with such entry, he may appeal, within thirty days of the receipt of the copy of the entry, to the Commissioner, who shall pass such order as to him seems proper.

26. When any land is held under any zemindar or under-tenure holder by any road patrol in lieu of, or in addition to, his salary for the protection of any road or pass, the zemindar or under-tenure holder, who is responsible for the protection of such road or pass, shall, if assessed under section twenty-four of this Act, be entitled to receive rent for such land at the same rate as is paid for similar ryotwari land in the vicinity.

An order under the hand of the Deputy Commissioner in the form in Schedule C hereto annexed shall be furnished to such zemindar or under-tenure holder.

27. All zemindars and under-tenure holders specified in the list mentioned in section twenty-four of this Act shall pay the amount entered therein against their names to the District

Payments to whom to be made.

Superintendent of police monthly, who shall pay the same to the road patrols to whom it may be due.

28. If the amount due from any zamindar or under-tenure holder for any month is unpaid after the fifteenth day of the next

succeeding month the Deputy Commissioner shall issue a notice calling on the defaulting zamindar or under-tenure holder to pay the same, together with the costs of serving the notice, within fifteen days from the service of the notice.

29. If the amount specified in the notice is not paid within fifteen days the Deputy Commissioner may

attach the holding of such zamindar or under-tenure holder, and retain possession of the same until such amount has been recovered out of the income derivable therefrom.

30. Every road patrol appointed under this Act shall perform the following duties :—

1st.—He shall patrol the roads within his beat under instructions from the District Superintendent of Police, and shall protect all travellers passing along his beat.

2nd.—He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in Schedule II hereto annexed.

3rd.—He shall report to the officer in charge of the police-station within the jurisdiction of which his beat is situated the movements of all bad or suspicious characters along his beat, as well as all unusual circumstances that come to his notice.

4th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

PART IV. MISCELLANEOUS.

31. Subject to the approval of the Deputy

Commissioner, the District Superintendent of Police may appoint, and for any misconduct or neglect of duty may dismiss, any village policeman or road patrol.

32. No village policeman or road patrol shall withdraw himself from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized to grant such permission;

Village policeman and road patrol not to withdraw from his duties or resign without permission.

and no village policeman or road patrol shall resign his office without the permission of the said District Superintendent, unless he has given to his superior officer, at least two months previously, a written notice of his intention to resign.

33. Every village policeman or road patrol who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence

within the meaning of the Indian Penal Code, and not being of so grave a character as in the opinion of the District Superintendent of Police to require his dismissal from his office, shall be liable, under the order of the District Superintendent, to a fine not exceeding one month's salary.

34. Every suit brought against the Deputy Commissioner, or any of his officers, or against any person acting under his direction, for anything done, or purporting to be done, by them under this Act, shall be commenced within four months next after the accrual of the cause of action, and not afterwards.

35. The local Government may, if it thinks fit, appoint any officer to perform the functions of a Deputy Commissioner under this Act.

36. Every notice under this Act shall be served either personally on the person to whom the notice is directed, or by affixing a true copy thereof on some conspicuous part of his dwelling-house or principal cutcherry within the district.

37. Nothing contained in this Act shall diminish or in any way affect any liability, duty, or obligation of any zamindar or other landholder under any law for the time being in force to report crimes or offences occurring within his estate or tenure.

SCHEDULE A (See Section 18).

Form of Distressing Warrant.

Act of 1878.

On behalf of . Whereas the several persons named in the list at foot hereof have made default in payment of the sums in the said Act set opposite to their respective names, you are hereby authorized and required to levy, by distress and sale of a sufficient portion of the moveable property of the said defaulters, the said several sums set opposite to their respective names, together with additional sums by way of costs as set forth.

(Sd.)

Deputy Commissioner.

Name and description.	Amount.	When due.	Costs.	Total.

SCHEDULE B (See Sections 22 and 30).

Offences to be reported, and for which village policeman or road patrol may arrest.

Murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abettments of, the said offences.

SCHEDULE C (See Section 26).

Form of Transferring Order.

District of

I, Deputy
Commissioner of , do by this
order under my hand made in pursuance of Act
of 1878 of the Lieutenant-
Governor of Bengal in Council, declare that
semindar (or under-tenure holder
as the case may be) of is entitled to
receive rent, at the same rate as is paid for
similar ryotwari land in the vicinity, for the
lands specified below and lately held by

in consideration of his performing the duties of
a road patrol.

Specification of lands.

Villag-

Pergunnah

Boundaries

Area

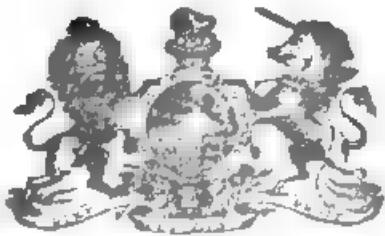
(Sd.)

Deputy Commissioner.

day of

187

FREDERICK CLAREE,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, AUGUST 7, 1878.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honour on the 1st May 1878; and having been assented to by the Governor-General on the 3rd July 1878, is hereby published for general information:—

Act No. VII of 1878.

An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.

WHEREAS it is expedient to consolidate and amend the laws relating to Presumable the manufacture, sale, and possession of excisable articles, and to the collection of the revenue derived therefrom: It is enacted as follows:—

PART I.

Preliminary.

Short title.

1. This Act may be cited as "The Bengal Excise Act, 1878."

Extent and commencement. 2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

3. The enactments specified in the Schedule hereto annexed are hereby Enactments repealed. repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consonant with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, so far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or interpretation clause, context—

"Board" means the Board of Revenue for the provinces for the time being "Board," administered by the Lieutenant-Governor of Bengal.

"Collector." "Collector" includes also a Deputy Collector, or other Revenue officer in independent charge of a district, a Superintendent of Excise Revenue, any covenanted or uncovenanted officer to whom the Collector may make over, with the

previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner" means the Commissioner of a Revenue Division.

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Fermented liquor" includes malt liquor of all kinds; "Fermented liquor" tari, fresh or fermented; pachwai, diluted or undiluted; and any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include ganja; bhang or siddhi; charas;

every preparation and admixture of the same; and any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Section" means a section of this Act.

"Spirituous liquor" includes any spirituous liquor imported into India "Spirituous liquor" or manufactured in India by any process of distillation.

"The Town of Calcutta" includes all places within the local limits of the "The Town of Calcutta" ordinary original civil jurisdiction of the High Court of Judicature at Port William in Bengal.

For the purposes of this Act the town of Calcutta Calcutta a separate district shall be deemed to be a separate district.

PART II.

Manufacture of Exciseable Articles.

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

Manufacture of exciseable articles and cultivation of plants without license prohibited.

Construction and working of brewery without license prohibited.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the local Government, without a license under the signature of the Collector of Calcutta.

European distilleries not to be constructed or worked without license.

8. The Board may from time to time make rules relative to the granting of licenses under the two last preceding sections,

Board may prescribe rules for European distilleries and for breweries.

the management of distilleries and breweries established under the said sections, and the issue of spirituous and fermented liquors therefrom.

Collectors may establish native distilleries for spirituous liquors.

9. The Collector, with the sanction of the Board, may

establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes,

from time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery,

discontinue any distillery so established, and permit the manufacture of such liquors in distilleries established under section 7.

Board may prescribe rules for native distilleries.

10. The Board may from time to time make rules relative to

the management of distilleries established under the last preceding section,

the conditions on which spirituous liquors may be manufactured in the said distilleries, and

the issue of such liquors therefrom.

PART III.

Sale and Possession of Exciseable Articles.

11. No person shall sell any exciseable article

Exciseable articles not to be sold without license.

without a license from the Collector.

12. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors shall pay, for every such license, such sum as the Board from time to time prescribe.

Fee for wholesale license.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorizing them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

13. Persons taking out licenses for the retail sale of exciseable articles, or

Fee for retail license.

for the establishment of out-stills, and the sale of the liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe;

and such fee or duty shall be specified in the license, and shall be payable at such periods as the Board may direct.

14. The Local Government may suspend the operation of all the provisions relating to tari contained in this Act with respect to any

Local Government may suspend operation of provisions relating to tari.

district in which the consumption of tāri in a fermented state is inconsiderable; and thereupon tāri may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. Unless the Board shall otherwise specially direct, the sale of any excisable article in a larger quantity than is specified below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed a retail sale:—

spirituous or fermented liquors, two imperial gallons or twelve quart bottles;
tāri or pachwāi, twelve seers;
ganja, siddhi or bhang, or any preparation or admixture of the same, one quarter of a seer;
charas, or any preparation or admixture of the same, five tolahs weight.

No licensed wholesale vendor shall sell by retail and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of spirituous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing ganja or bhang shall sell restriction of sale of such plants, or any ganja or bhang produced therefrom, to any one other than a person duly authorized to purchase the same by pass or license from the Collector.

17. No person, not being a licensed vendor, shall have in his possession illegal possession. a greater quantity of any excisable article than that specified in section 15.

PART IV.

Duties.

18. No spirituous liquor shall be removed from any distillery, or the warehouses connected therewith, upon which duty has not been paid at the rate leivable under any Tariff Act for the time being in force, or until a bond has been executed for such duty.

For all spirituous liquor removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

the quantity and description of the liquor,
the place of its destination,
the amount of the duty,
the person to whom it is consigned, and
whether the duty has been paid or secured by bond, and
the period for which the pass shall be current.

19. Spirituous liquor manufactured at any place in India beyond the limits of British India shall, on passing the limits of the territories to which this Act applies, be charged with the duty prescribed for spirituous liquor in the last preceding section.

PART V.

Form of Duties.

20. The Collector may, with the sanction of the Collector, with the sanction of the Board, let in farm the duties leviable on the retail sale of excisable articles, or any of them, in any district or division of a district.

Board may prescribe rules. for the invitation and acceptance of tenders for such farms,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

21. When the duties leviable on any excisable articles are let in farm, the farmer to make arrangements with local manufacturers and vendors. Farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

22. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board.

The Collector may, with the sanction of the Board, before entering into restrictions as to grant of licenses. engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

24. The Collector may, with the sanction of the Collector, cancel any lease granted under this Act; or may within the period of the lease impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board thinks fit.

25. Every farmer of excise revenue may use the same means and processes for the recovery of any arrear of fee or duty due to him from any authorized vendor, as may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

PART VI.*Licenses.*

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor security.

Licenses to execute counterpart and furnish security. of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the licensee be not recalled by the Collector, the license held, and engagement entered into, by every such person, shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

Board may regulate form of license. License may be cancelled granted under this Act, or recalled in certain cases if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the fee or duty for fifteen days, or, if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board directs.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the fee or duty for fifteen days, in addition to the sum payable under the license.

PART VII.*Powers of Officers.*

31. The collection of the revenue arising from the manufacture and sale of excisable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board;

and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners; and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

32. The Local Government may appoint any

Local Government may appoint Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

33. The Local Government may also appoint a

Local Government may appoint Commissioners of Excise for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

34. Collectors may appoint such officers

Collectors may appoint officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

35. The Board may regulate the mode in which

Board may regulate supply of tari and intoxicating drugs to licensed vendors of the same; and may frame rules for the grant of licences or passes to persons purchasing, transporting, or storing ganja, bhang or siddhi, or charas for the supply of the licensed vendors of those drugs.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted under this Act,

Recovery of arrears of fee or duty due on account of any license granted under this Act, or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1868.

37. The Collector may, by a warrant under his

Power of excise officers to enter and inspect licensed dealer's shop. hand, authorize any excise officer above the rank of a peon to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect at all times, by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermented liquors, or the sale of excisable articles.

38. The Collector may, by a warrant under his

And to arrest persons carrying excisable articles liable to confiscation. hand, authorize any excise officer to stop and detain all persons carrying any excisable articles liable to confiscation under section 75.

and any excise officer so authorized may seize such articles, and arrest the person in possession of the same.

39. Any excise officer above the rank of a

And to arrest unlicensed distillers, &c.
peon may arrest any person having in his possession an unlicensed still, or any exciseable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such exciseable articles, and may seize such still and all such articles, and the materials used in such manufacture.

40. Whenever any excise officer above the

And to search on information of illicit manufacture or possession.
rank of a peon has reason to believe, from information given by any person, (which information shall be taken

down in writing)

that any exciseable articles are unlawfully manufactured;

or that any exciseable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head constable, enter into any such house, boat, or place;

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such exciseable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

41. The Local Government may confer on the

Officers of the Police, Customs, and Revenue Departments may be vested with same powers as
excise officers.

and any of them, the powers given to excise officers by the two last preceding sections with respect to the seizure of and search for exciseable articles and the arrest of persons in possession thereof.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

42. The said powers may, in the town of

Similar powers to be
exercised by police officers in Calcutta.
Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purpose;

and the powers which are conferred upon the Collector by this Act, as regards the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid;

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

43. Any excise or police officer above the

Excise or police officer rank of peon or constable, may arrest persons drinking, and sell liquor drunk on the premises of a chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, allows, between sunset and sunrise, spirituous or fermented liquors,

which have not been bona fide medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquors,

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

44. Whenever an excise officer makes any

Excise officer to report every arrest, seizure, or search to his official superior, and to take the person arrested to the Magistrate.
arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the same to his official superior,

and, unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to a Presidency Magistrate.

45. Whenever any police officer in the town

Police officer in Calcutta to make report to Commissioner of Police.
of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make

a full report of all the particulars to the Commissioner of Police, and shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

46. The Collector may issue his warrant for

Collector may issue warrant of arrest in certain cases.
the arrest of any person whom he may have reason to believe, either from information in writing or from the

proceedings in any other case, to be engaged in the unlawful sale of exciseable articles, or to have in his possession any such articles liable to confiscation under section 75.

47. The Collector may issue his warrant for

Collector may issue search-warrant.
the search of any house, boat, or other place in which he may have reason to believe that exciseable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Such warrant may be executed by any officer not being under the rank of a corporal or head constable, in the manner prescribed in section 40.

48. Whenever any person is arrested, or any

Procedure after arrest or seizure.
articles are seized under the warrant of a Collector, the

Collector, after such inquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or, if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, or shall order the immediate discharge of such person, or the release of such articles.

49. Every such Magistrate shall issue a sum-

Procedure in cases other than those of persons sent in custody by a Collector or excise officer.
mons requiring the attendance of the person accused in all cases other than those of persons sent in custody

by a Collector or excise officer.

50. Any exciseable articles sold in con-

*Seizure and disposal of
exciseable articles unlaw-
fully sold.*

Seizure and disposal of exciseable articles unlawfully sold.

of travention of the provisions
of this Act, or in breach of
any of the conditions of a
license granted under this Act, may be seized at
the time of the sale and brought before every
such Magistrate.

As soon as the case is adjudicated, they shall
be restored to the person who may have purchased
them, or disposed of as the Magistrate may direct.

**51. Where there is ground to suspect that
exciseable articles are unlaw-**

*Search for articles con-
cealed in securite.*

fully concealed in any
securite, the officer charged
with the execution of a warrant shall, except in
the town of Calcutta, follow the provisions of
sections 384, 385, and 386 of the Code of
Criminal Procedure, and, in the said town, the
provisions of sections 164, 165, and 166 of the
Presidency Magistrates' Act.

52. All police officers are required to aid excise

*Police officers to assist officers in the due execu-
tion of this Act, upon notice
given or request made by such officers.*

PART VIII.**Penalties.**

53. Whoever manufactures or sells any excise-

*For unlicensed manufac-
ture or sale of exciseable
articles.*

able article without a license
shall be liable to a fine not
exceeding five hundred rupees
for every such manufacture
or sale.

Nothing contained in the first clause of this
section, or in section 11, applies to the sale by
licensed wholesale vendors of such small quantities
of beer, wine, or spirits, as may appear to the
Collector to be used only as samples;

or to the arrangements under which tari is
supplied to licensed retail vendors, or the sale of tari,
or any preparation of the same, when supplied or
used for the manufacture of gur or molasses;

or to the sale of any imported spirituous or
fermented liquors purchased by any person for
his private use, and so disposed of upon such
person quitting a station or after his decease.

54. Whoever, without a license from the Col-

*For unlicensed cul-
tivation of plants produc-
ting intoxicating drugs, a
abatement of the same.*

lector, cultivates plants from
which intoxicating drugs are
produced, or in any way
promotes such illegal culti-
vation, shall be liable to a fine not exceeding five
hundred rupees, and the plant so cultivated shall
be liable to seizure and confiscation.

55. Whoever constructs or works a distillery

*For constructing or
working distillery or
brewery without license.*

after the European method,
or a brewery, without a
license from the Collector,
shall be liable for every such
offence to a fine not exceeding one thousand rupees;

and all liquors manufactured at any such dis-
tillery or brewery, and all materials and implements
collected for the purpose of such manufacture, shall
be liable to confiscation.

56. Every proprietor or manager of a

*For contravention of
rules prescribed by Board
in respect of distillery or
brewery.*

licensed distillery constructed
and worked after the Euro-
pean method, or of a brewery,
who wilfully contravenes
any rule made by the Board under section 8,
shall be liable for every such offence to a fine not
exceeding two hundred rupees.

57. Whoever removes, or attempts to remove,

*For illegal removal of
spirituous or fermented li-
quors from European dis-
tillery or from a brewery.*

from any licensed distillery
constructed and worked after
the European method, or from
any brewery, any spirituous
or fermented liquors upon which the duty has not
been paid, or for the duty on which a bond has
not been executed, or any such liquors for which
the Collector has not issued a pass, or exceeding
the quantity for which a pass has been issued,
shall be liable for every such offence to a fine not
exceeding one thousand rupees.

58. Whoever removes, or attempts to remove,

*For illegal removal of
spirituous liquors from
a distillery established under
section 9 without a pass, or
exceeding the quantity for
which a pass has been issued,*

or introduces, or attempts to introduce, for sale,
any spirituous liquors manufactured at another
place into the limits fixed for the consumption of
such liquors manufactured at such distillery, without
a special pass from the Collector,

shall be liable for every such offence to a fine
not exceeding five hundred rupees.

59. Every manufacturer or vendor under

*For refusing to produce
license on demand of excise
officer or for breach of
demand of any excise
officer,*

or who commits any act in breach of any of
the conditions of his license not otherwise pro-
vided for in this Act;

or who wilfully contravenes any rule made by
the Board under section 10, otherwise than as
provided in the last preceding section,

shall be liable for every such offence to a fine
not exceeding fifty rupees;

and such fine shall be recoverable from such
manufacturer or vendor, notwithstanding that such
breach may have been owing to the default or care-
lessness of the servant or other person employed
by him.

60. Every licensed retail vendor who sells by

*On retail vendor for
selling wholesale, and on
wholesale vendor for sell-
ing by retail.*

wholesale, and every licensed
wholesale vendor who makes
a retail sale, shall be liable
for every such offence to a
fine not exceeding two hundred rupees.

Nothing contained in the first clause of this
section shall be held to prohibit the grant to the
same person of both wholesale and retail licenses,
subject to the provisions of this Act.

61. Any person, other than a licensed man-

*For possessing a greater
quantity of any exciseable
article than is specified in
section 16 without license
or pass.*

ufacturer or vendor, or a
person duly authorized to
supply licensed vendors,
having in his possession any
greater quantity of any
exciseable article, or
any preparation or admix-
ture of the same, than the quantity specified
for each article in section 15, without a pass
from the Collector or other officer duly empowered
in that behalf, shall be liable to a fine not exceeding
five hundred rupees.

Nothing contained in the first clause of this
section, or in section 17, applies to any imported
exciseable article purchased by any person for his
private use or consumption and not for sale.

62. The provisions of section 61, so far as they

Provisions of last section
not to apply to the possession of tari used in
making sugar, nor to the possession of tari when supplied or used
for the manufacture of gur or molasses;

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

63. But every such cultivator selling or

Penalty for sale or
transfer by cultivators to
unlicensed person, or for
failure to account for stock
of plant in possession.

a licensed vendor or person
duly authorized to purchase the same by
pass or license from the Collector, or failing to
account for any quantity of such plant, or of any
preparation thereof, which has been in his
possession, shall be liable to a fine not exceeding
five hundred rupees.

64. Any person who is found in possession of

For illegal possession of
certain spirituous liquors.
In India beyond the limits of
British India, without a pass from the Collector
certifying the payment of the duty prescribed
therefor under section 19, shall be liable to a fine
not exceeding two hundred rupees.

65. Every proprietor, factor, tehsildar, go-

For continuing at the
illegal manufacture or sale
of excisable articles.

articles by any unlicensed person, shall be liable
for every such offence to a fine not exceeding five
hundred rupees.

66. Any chemist, druggist, apothecary, or

On chemist, &c., allow-
ing liquor to be drunk on
the premises.

shall, between sunset and
sunrise, allow spirituous or fermented liquors
which have not been ~~and~~ medicated to be
drunk on his business premises by any person not
employed in his business,

and any such person who shall, between sunset and
sunrise, drink such liquors on such premises,

shall be liable to a fine not exceeding two
hundred rupees, in addition to any other penalty
to which he may be liable under this or any
other Act.

67. Every licensed vendor who permits

For permitting drunk-
ness, &c., in shop.

wearing apparel or other
effects in barter for any excisable article, shall be
liable for every such offence to a fine not exceeding
two hundred rupees.

68. Any police officer who, without lawful

On police officer for not
assisting excise officer.

be liable to a fine not exceeding five hundred rupees.

69. Any excise officer who, without reasonable

On excise officer for ver-
bal search or seizure.

ground of suspicion, enters or
searches, or causes to be
entered or searched, any
house, boat, or other place,

or vexatiously and unnecessarily seizes the pro-
perty of any person on the pretence of seizing or
searching for any excisable article liable to confis-
cation under this Act,

or vexatiously and unnecessarily detains, searches,
or arrests any person,
shall be liable for every such offence to a fine not
exceeding five hundred rupees.

70. Any excise officer who connives at the an-

On excise officer for
conniving at unlawful
manufacture or sale of
excisable articles.

and any officer invested
with local jurisdiction who authorizes or connives
at the establishment of any unlicensed shop for the
sale of such articles in any place subject to his
control,

shall be liable for every such offence to a fine
not exceeding five hundred rupees.

71. Any excise or police officer who neglects

On excise officer for de-
lay in reporting arrest,
&c., or in carrying person
arrested to Magistrate or
Collector.

to report the particulars of
an arrest, seizure, or search
within twenty-four hours
thereafter,

or delays carrying to a
Magistrate or to the Collector, as the case may be,
any person arrested, or any illicit articles seized
under this Act,

shall be liable for every such offence to a fine
not exceeding two hundred rupees.

72. All fines prescribed for offences against

Adjudication of fines and
seizures.

liable to confiscation under
this Act shall be adjudged by a Magistrate,
and, in the town of Calcutta, by a Presidency
Magistrate,

but no proceedings shall be taken by any such
Magistrate after the expiration of six calendar
months from the date of the commission of the
offence.

All such fines and seizures shall be adjudged on
the information of the Collector or any excise
officer; but such information shall not be necessary
in the case of a complaint preferred under any of
the five last preceding sections.

73. The Collector, in respect of the duties to

Penalty for contempt of
Court.

be performed by him under
this Act, may punish any
contempt committed in his
presence in open court by fine not exceeding two
hundred rupees.

74. Whenever any person is convicted of an

Punishment on second
conviction.

of an offence against the provisions
of this Act, punishable with
a fine of two hundred rupees
or upwards, after having been previously convicted
of a like offence, he shall be liable, in addition to
the penalty attached to such offence, to imprisonment
for a period not exceeding six months;

and a like punishment of imprisonment, not
exceeding six months, shall be incurred, in addition
to the punishment which may be inflicted for a
first offence, upon every subsequent conviction
after the second.

Imprisonment under this Act may be either
simple or rigorous, as the Magistrate or Presidency
Magistrate may direct.

75. Any excisable article manufactured, or

Confiscation of excisable
articles.

held in possession, in contravention of the provisions of
this Act, and all the materials used, or intended to be used, in the manufac-

tute of the army, shall be liable to seizure and confiscation by an officer duly empowered in that behalf.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

76. All confiscated articles shall be made over to the Collector for sale or disposal of confiscated articles under such rules as the Board may prescribe.

77. Whenever any fine is levied under this Act Division of fine among persons instrumental in the unlawful manufacture, detection of offence, &c sale, purchase, or possession of any excisable article,

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe, direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereon to any persons subjected to annoyance or injury by any proceedings under this Act.

78. The Board may, either before or after the adjudication of a case, Board may grant rewards grant such reward, not exceeding two hundred rupees, as to them may seem fit;

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

79. The Board may appropriate any portion, not exceeding one-half, of Disposal of fines. the fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

PART IX.

Military Cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such distance as the Local Government may in any case prescribe, from such limits, licenses for the manufacture and sale of excisable articles shall not be granted, nor shall the duties leviable thereon be let in farm, otherwise than with the consent of the Commanding Officer;

and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

81. In all other respects the provisions of this Act shall have effect within such limits and distance as aforesaid:

Provided that, when arrest or search is to be made within the limits of any cantonment, the Collector or other officer authorized to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

PART X.

Miscellaneous.

82. The Local Government may, within any specified district or tract of country, exempt any liquor from the provisions of this, Exemption of liquor from provisions of Act.

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may assign to any Municipality the granting of licenses. Local Government may, with the sanction of the Governor-General in Council, assign to the Corporation of the Town of Calcutta, or to any other Municipality, such functions and powers as it shall think fit in respect to the granting, withholding, and withdrawal of licenses for the sale of excisable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section:

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1864 (An Act to make provision for the Administration of Military Cantonments) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

SCHEDULE.

(See Section 8.)

PART I.—ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1848	For securing the more revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1866	To consolidate and amend the revenue law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873	To amend Act XI of 1848 and Act XXI of 1866.	The whole.
Act I of 1874	To amend Act XXI of 1866 and Bengal to Act II of 1866.	So far as it relates to Act II of 1866.
Act II of 1875	To amend Act XI of 1848, Act XXI of 1866, and Bengal Act IV of 1866.	So much as has not been repealed, except section 12.

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,
Legislative Department.

(Third Publication.)

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 15th June 1878, is hereby published for general information:—

ACT NO. VIII OF 1878.

An Act for the regulation of the Rural Police in the Districts of Hazaribagh and Lohardugga.

PART I.

PRELIMINARY.

Whereas it is expedient to make provision for the appointment, dismissal, maintenance and duties of village policemen and road patrols in the districts of Hazaribagh and Lohardugga; It is enacted as follows:—

1. This Act may be called the Hazaribagh and Lohardugga Rural Police Act;

it extends only to the districts of Hazaribagh and Lohardugga;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. In this Act, unless there be something repugnant in the subject or context—

"Deputy Commissioner" includes the Deputy Commissioner of the district, and

any officer appointed by the Local Government to perform the functions of a Deputy Commissioner under this Act.

"Headman" means the person entrusted with collecting the village rents, by whatever designation he may be called.

"Road patrol" includes ghatwals, digwars, and all other persons, by whatever name they may be called, who are engaged in the performance of the duties assigned by this Act to road patrols.

"Under-tenure" includes also jaghir, khur-o-josh, mukarrari, and thika.

"Village" includes a group of villages.

"Village policeman" includes chowkiwars, gorsits, and kotwars.

"Zemindar" means the person whose name is registered in the general register of lands paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

PART II.

VILLAGE POLICE.

3. The Deputy Commissioner shall determine

the number of village police-men to be appointed for each village within his district: provided that there shall be at

least two village policemen appointed for every village in which there are one hundred and fifty houses, and one additional village policeman for every complete number of one hundred houses beyond such number of one hundred and fifty.

4. Where there are fewer than seventy-five houses in a village, and some house in such village is situated within one mile of some house in another village, the Deputy

Commissioner may join such villages together and appoint one village policeman for two or more villages: provided that where two or more villages are joined together, one village policeman shall not have charge of more than one hundred and twenty-five houses.

5. The Deputy Commissioner shall from time to time determine the monthly salaries of the village policemen:

Provided that such salaries shall not be less than two nor more than three rupees per month for each village policeman;

Provided also that in determining such salaries the Deputy Commissioner shall take into consideration the value of the chakran lands (if any) held by a village policeman.

6. Wherever any zemindar or under-tenure holder holds subject to the condition, expressed or implied, of maintaining the village police within his zemindari or under-tenure, he shall be liable to pay the amount determined by the Deputy Commissioner under the last preceding section.

7. In cases other than those referred to in the last preceding section, the amount required for the salaries of the village policemen, together with a sum, not exceeding fifteen per cent. of such amount, to provide for payment of the expenses of collection and losses from the non-realization of sums from defaulters, shall be assessed on each village;

and all owners or occupiers of houses in any village, and every zemindar or under-tenure holder who has a bhandar or cutcherry for the collection of rent within the village, shall be liable to assessment for the purposes of this Act.

8. The amount payable by each village shall be fixed by the Deputy Commissioner, and thereupon the headman of such village shall prepare a list showing the amount payable monthly by each person liable to assessment in such village.

Such list, when sanctioned by the Deputy Commissioner, shall be published at some conspicuous place within the village, and shall remain in force until altered by the Deputy Commissioner;

provided that if the headman neglects to prepare the list within three months from the fixing by the Deputy Commissioner of the amount payable by the village, the Deputy Commissioner may cause such list to be prepared by such means as shall seem to him proper.

9. The amount at which each person is assessed under the last preceding section shall be fixed according to the circumstances and the property to be protected of such person:

provided that the amount to be assessed on any one person shall not exceed one rupee per mensem in the case of a zemindar, under-tenure holder, or trader, nor eight annas per mensem in the case of an ordinary ryot;

provided also that all persons who, in the opinion of the Deputy Commissioner, are too poor to pay half an anna per mensem, shall be exempted from assessment.

10. The Deputy Commissioner may from time to time alter the amount assessed on any village.

Notice of such alteration shall be given to the headman of the village before the month of Magh in the year preceding the year in which the alteration is to take effect.

When any such alteration is made, the headman shall prepare and submit revised lists of the sums payable by each person.

11. Any person dissatisfied with the amount at which he has been assessed by the headman of his village may apply to the Deputy Commissioner, either orally or in writing, for a revision of the assessment, and the

Deputy Commissioner may confirm, amend, or remit the assessment.

12. Every sum due under section six of this Act, and every assessment under monthly or quarterly section seven of this Act, shall be paid by equal monthly or quarterly instalments, as may appear most convenient to the Deputy Commissioner; and the instalments on account of each month or quarter shall be due on the first day of such month or quarter.

13. The headman of each village shall collect the assessment payable by each of the persons in such village, and shall grant receipts for the same, and shall pay thereout the salaries, month by month, of the village policemen.

The Deputy Commissioner may permit the headman to retain a sum, not exceeding six per cent. of the amount collected by him, for repayment of the costs of such collection.

14. Whenever the salary due for any month is not paid in full to any village policeman on or before the fifteenth day of the next succeeding month, such village policeman may apply to the Deputy Commissioner, who shall thereupon issue a notice calling on the holder of the village, whether he be a zemindar or an under-tenure holder, to pay the said salary within fifteen days from the service of the notice, and, in default, may attach his zemindari or under-tenure, and retain possession of the same until the amount due has been recovered out of the income derivable therefrom.

15. When any zemindar or under-tenure holder, other than those referred to in section seven of this Act, has paid any arrears of salary due to any village policeman under the last preceding section, he may apply to the Deputy Commissioner for the attachment and sale of the moveable property of any person in the village who has failed to pay the amount assessed on him.

16. The Deputy Commissioner shall thereupon issue a writing in the form in Schedule A hereto annexed, signed by him, authorizing the headman of the village, or such other person as may be therein named, to levy, by the distress and sale of a sufficient portion of the moveable property of such defaulters, the amount of their respective arrears, together with sum equal to a proportionate share of the cost of the distress and sale.

17. The person so authorized shall seize and keep in his own custody such portion of the moveable property of such defaulters as he shall deem sufficient, and shall make an inventory of all moveable property so seized, and shall at the same time give notice by beat of drum of the time and place where it shall be sold.

The time of sale shall not be less than five nor more than ten days from the time of the proclamation thereof.

18. If any defaulter does not, within the time specified in such notice, pay the amount payable by him, with his share of the costs, the moveable property distrained, or such portion of it as may be necessary, shall be sold by

public outcry at the time and place specified, and the proceeds shall be applied in discharge of the amount so payable and the costs, and the surplus, if any, shall be returned to the owner of the distrained property.

The amount realised by the Deputy Commissioner under this section and the two last preceding sections, other than the costs, shall be paid to the zemindar or under-tenure holder referred to in section fifteen of this Act.

19. Whenever any person whose name has been included in any list Defaultor disputing liability may apply to Deputy of defaulters disputes his Commissioner. liability to pay the amount mentioned in such list, or any portion thereof, he may apply to the Deputy Commissioner either orally or in writing, stating the grounds of his objection, and the Deputy Commissioner shall examine his objection and pass such order thereon as to him shall seem proper.

20. No arrears of any assessment payable under this Act shall be levied Distress not to be levied after a year. by distress after the expiration of one year from the day on which the same shall have become due.

21. No distress levied under this Act shall be deemed unlawful, nor Irregularities not to shall any party making the same be deemed a trespasser, on account of any defect or want of form in any list, assessment, notice, summons, power, writing, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser from the commencement on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularities may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction, subject to the provisions of section thirty-four of this Act.

22. Every village police-man appointed under this Duties of village police-man. Act shall perform the following duties:—

1st.—He shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is village policeman is situated of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in Schedule B hereto annexed which may be committed within such village, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

2nd.—He shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall observe, and from time to time report to the officer in charge of the police-station within the jurisdiction of which such village may be situated, the movements of all bad characters in such village.

4th.—He shall report to the officer in charge of such police-station the arrival of suspicious characters in the neighbourhood.

5th.—He shall present himself at such police station twice in each week if it be within two miles of such village, and, if it be more remote, once in each week or once in each fortnight, as the Deputy Commissioner may direct.

6th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

7th.—He shall obey the orders of the Deputy Commissioner in regard to keeping watch in the village and other matters connected with his duties as village policeman.

23. Whenever a village policeman arrests any person, he shall forthwith take the person so arrested to the police-station within the jurisdiction of which the village of which he is village policeman is situated: provided that if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

PART III.

ROAD PATROLS.

24. As soon as may be after the commencement of this Act, the Deputy Commissioner shall prepare a list showing what zemindars or under-tenure holders within his district hold their tenures subject to a condition, expressed or implied, of protecting lines of roads or passes, and shall fix the number of road patrols to be kept up for such roads or passes, and the salary to be paid monthly to each road patrol: provided that such salary shall in no case be less than three nor more than five rupees per month.

25. A copy of the entry in such list affecting him shall be given to each zemindar or such zemindar or under-tenure holder.

If any zemindar or under-tenure holder is dissatisfied with such entry, he may appeal, within thirty days of the receipt of the copy of the entry, to the Commissioner, who shall pass such order as to him seems proper.

26. When any land is held under any zemindar or under-tenure holder Zemindars and under-tenure holders entitled to receive rent for land held by any road patrol in lieu of, or in addition to, his salary for the protection of any road or pass, the zemindar or under-tenure holder, who is responsible for the protection of such road or pass, shall, if assessed under section twenty-four of this Act, be entitled to receive rent for such land at the same rate as is paid for similar ryotwari land in the vicinity.

An order under the hand of the Deputy Commissioner in the form in Schedule C hereto annexed shall be furnished to such zemindar or under-tenure holder.

27. All zemindars and under-tenure holders specified in the list mentioned in section twenty-four of this Act shall pay the amount entered therein against their names to the District

Superintendent of police monthly, who shall pay the same to the road patrols to whom it may be due.

28. If the amount due from any zamindar or under-tenure holder for any month is unpaid after the fifteenth day of the next succeeding month the Deputy Commissioner shall issue a notice calling on the defaulting zamindar or under-tenure holder to pay the same, together with the costs of serving the notice, within fifteen days from the service of the notice.

29. If the amount specified in the notice is not paid within fifteen days the Deputy Commissioner may attach the holding of such zamindar or under-tenure holder, and retain possession of the same until such amount has been recovered out of the income derivable therefrom.

30. Every road patrol appointed under this Act shall perform the following duties :—

1st.—He shall patrol the roads within his beat under instructions from the District Superintendent of Police, and shall protect all travellers passing along his beat.

2nd.—He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall report to the officer in charge of the police-station within the jurisdiction of which his beat is situated the movements of all bad or suspicious characters along his beat, as well as all unusual circumstances that come to his notice.

4th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

PART IV.

MISCELLANEOUS.

31. Subject to the approval of the Deputy Commissioner, the District

Power to appoint and dismiss village policeman or road patrol.

Superintendent of Police may appoint, and for any misconduct or neglect of duty may dismiss, any village policeman or road patrol.

32. No village policeman or road patrol shall withdraw himself from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized to grant such permission ; and no village policeman or road patrol shall resign his office without the permission of the said District Superintendent, unless he has given to his superior officer, at least two months previously, a written notice of his intention to resign.

33. Every village policeman or road patrol

Power to fine village policeman or road patrol.

who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence

within the meaning of the Indian Penal Code, and not being of so grave a character as in the opinion of the District Superintendent of Police to require his dismissal from his office, shall be liable, under the order of the District Superintendent, to a fine not exceeding one month's salary.

34. Every suit brought against the Deputy Commissioner, or any of his officers, or against any person acting under his direction, for anything done, or purporting to be done, by them under this Act, shall be commenced within four months next after the accrual of the cause of action, and not afterwards.

35. The local Government may, if it thinks fit, appoint any officer to perform the functions of a Deputy Commissioner under this Act.

36. Every notice under this Act shall be served either personally on the person to whom the notice is directed, or by affixing a true copy thereof on some conspicuous part of his dwelling-house or principal cutcherry within the district.

37. Nothing contained in this Act shall diminish or in any way affect any liability, duty, or obligation of any zamindar or other landholder under any law for the time being in force to report crimes or offences occurring within his estate or tenure.

SCHEDULE A (See Section 16).

Form of Distressing Warrant.

Act of 1878.

On behalf of of . Whereas the several persons named in the list at foot hereof have made default in payment of the sums in the said Act set opposite to their respective names, you

are hereby authorized and required to levy, by distress and sale of a sufficient portion of the moveable property of the said defaulters, the said several sums set opposite to their respective names, together with additional sums by way of costs as set forth.

(Sd.)

Deputy Commissioner.

Name and description.	Amount.	When due.	Costs.	Total.

SCHEDULE B (See Sections 22 and 30).

Offences to be reported, and for which village policeman or road patrol may arrest.

Murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abetments of, the said offences.

Schedule C (See Section 26).

Form of Transferring Order.

District of

I, Deputy
Commissioner of , do by this
order under my hand made in pursuance of Act
of 1878 of the Lieutenant-
Governor of Bengal in Council, declare that
zemindar (or under-tenure holder
as the case may be) of is entitled to
receive rent, at the same rate as is paid for
similar ryotwari land in the vicinity, for the
lands specified below and lately held by

in consideration of his performing the duties of
a road patrol.

Specification of lands.

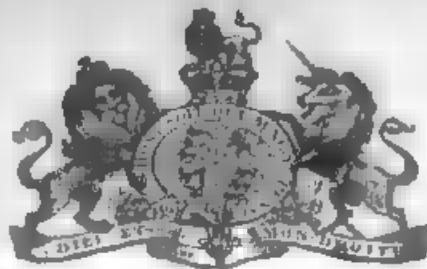
Village
Pargannah
Boundaries
Area

(Sd.)

day of

187

Deputy Commissioner,
FREDERICK CLARKE,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, OCTOBER 30, 1878.

PART V.

Act of the Legislative Council of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

(First Publication.)

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 16th October 1878, and is hereby promulgated for general information:—

Act No. XVI of 1878.

An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).

Whereas by Act No. IX of 1878 (for the better control of Publications in Oriental languages) section five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in

respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows:—

1. The following portions of the said Act are repealed (that is to say): sections five and eighteen, the last paragraph of section and six, and in section three, the words "and subject to the provisions of section five."

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 6.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 6, 1878.

PART V.

Act of the Legislative Council of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

(Second Publication.)

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 16th October 1878, and is hereby promulgated for general information :—

Act No. XVI of 1878.

An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).

Whereas by Act No. IX of 1878 (for the better control of Publications in Oriental languages), section

Preamble
five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in

respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given ;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both ;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows :—

1. The following portions of the said Act are repealed (that is to say) : sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

Repeal of Act IX of 1878, sections 5 and 18.
and parts of sections 5 and 8.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 13, 1878.

PART V.

Act of the Legislative Council of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 16th October 1878, and is hereby promulgated for general information :—

Act No. XVI of 1878.

An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).

Whereas by Act No. IX of 1878 (for the better control of Publications in Oriental languages), section

Preamble. five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in

respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given ;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both ;

And whereas it is expedient to repeal the enactments and proviso hereinafore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows :—

1. The following portions of the said Act are repealed (that is to say) : sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

D. FITZPATRICK,
Secty. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 17, 1878.

PART VI.

Bill of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 4th July 1878, and was referred to a Select Committee:—

No. 5 or 1878.

A Bill to amend the Code of Civil Procedure.

For the purpose of amending the Code of Civil Procedure, it is hereby Preamble. enacted as follows:—

1. In section 4, the words and figures "the Punjab Courts' Act, 1865," Amendment of Act X and "the Punjab Appeals' Act, 1877, section 4." shall be omitted; and after the words "local law," in each of the places where they occur, the words "now or hereafter in force" shall be inserted.

2. In section 48, for the words "arising out of," the words "which the plaintiff is entitled to make in respect of" shall be substituted; and in the same section, paragraphs one and two, and section 50, clause (f), for the words "his claim," the words "the thing which he is entitled to claim" shall be substituted.

3. To section 51 the following proviso shall be added (namely):—

"Provided that if the plaintiff, by reason of absence or for other good cause, is unable to sign the plaint, it may, with the permission of the Court, be signed on his behalf by his duly authorized agent."

4. In sections 81 and 898, for the word "subscribed," the word "signed" shall be substituted; in section 115, for the word "subscribed" (in each of the places where

it occurs) and the word "subscribing," the words "signed" and "signing" shall be respectively substituted; and in section 403, for the words "subscribed" and "subscription," the words "signed" and "signing" shall be respectively substituted.

5. To the last paragraph of section 52 the following words shall be added (namely): "or unless the Court is satisfied that the verification has been signed by the person purporting to make it."

6. In section 58, for the words "has filed," Amendment of section 58 the words "causes to be filed" shall be substituted.

7. In section 69, for the word "residence," Amendment of section 69 the word "abode" shall be substituted.

8. In section 82, paragraph two, after the words "where the," the words "defendant resides within the jurisdiction of the Court and the" shall be inserted.

9. In section 136, after the word "discovery" (in each of the places in which it occurs), the word "production" shall be inserted.

10. In section 168, for the words "may issue," Amendment of section 168 the words "shall issue" shall be substituted.

11. In section 199, after the words "as to," the words "pronouncing judgment and" shall be inserted.

12. In section 211, for the words "land or other," the words "the recovery of immoveable" shall be substituted; and in section 212, before "immoveable," the words "the recovery of" shall be inserted.

13. In section 229, for the words "Native Prince or State in India," the words "Foreign Prince or State" shall be substituted.

Amendment of section 229.

14. In section 246, explanation II, after the words "assignor as," the words "in respect of judgment-debts due" shall be inserted.

Amendment of section 246.

15. In section 264, after the words "the same," the words "and not bound by the decree" shall be inserted.

Amendment of section 264.

16. In section 264, last paragraph, for the words "property attached may be sold," the words "Court may, on the application of the decree-holder, sell the property attached" shall be substituted.

Amendment of section 264.

17. In section 295, first proviso, after the words "shall not," the words "as such" shall be inserted.

Amendment of section 295.

18. In section 329, for the words "obstruction or resistance," the words "resistance or obstruction" shall be substituted.

Amendment of section 329.

19. In section 332, first paragraph, for the word "defendant," the word "judgment-debtor" shall be substituted.

Amendment of section 332.

20. In section 335, for the first paragraph the following shall be substituted (namely):—

Amendment of section 335.

"If the purchaser of any such property is resisted or obstructed by any person, other than the judgment-debtor, claiming in good faith a right to the present possession thereof, or if in delivering possession thereof any person is dispossessed, the Court, on the complaint of the purchaser or the person so dispossessed, shall enquire into the matter of the resistance, obstruction or dispossession, as the case may be, and pass such order thereon as it thinks fit."

21. In section 339, for the words "proper officer of the Court," the words "officer in charge of the jail" shall be substituted; and from the proviso to section 341, the word "third" shall be omitted.

Amendment of sections 339 and 341.

22. In sections 362 and 363, for the words "cause of action," the words "right to sue" shall be substituted.

Amendment of sections 362 and 363.

23. In section 366, paragraph one, after the word "if," the words "within the time limited by law" shall be inserted; and for the words "Court may," the words "Court shall, on the application of the defendant," shall be substituted.

Amendment of section 366.

24. In section 406, for the word "shall," the words "may, if he thinks fit" shall be substituted.

Amendment of section 406.

25. In section 418, for the word "Refusal" the words and figures "an order of refusal made under section 409," shall be substituted.

Amendment of section 418.

26. In section 424, after the words "against a public officer," the words "in respect of an act alleged to be done by him in his

Amendment of sections 424, 425, and 426.

official capacity" shall be inserted; and in sections 428 and 429, after the words "public officer," the words "in respect of such act as aforesaid" shall be inserted.

27. In section 433, after the words "portion of his property," the words "within the jurisdiction" shall be inserted.

28. In section 434, after the word "suit," the words "or that he has with such intent quitted the jurisdiction of the Court, leaving therein property belonging to him" shall be inserted.

29. In section 497, clause one, after the word "injunction," the words "which it has granted" shall be inserted.

30. In section 544, for the words "decree and," the words "decree, and thereupon" shall be substituted.

31. In section 588, clause (e), for the words and letters "clauses (b) and (d)," the words and letters "clauses (b) and (c)" shall be substituted: after clause (r), the following clause shall be inserted (namely): "(f) orders rejecting applications under section 108, for an order to set aside a decree *ex parte*; to clause (k) the following words shall be added (namely): "and orders under section 170, for the sale of attached property;" and from clause (j), the following words shall be omitted (namely): "of the same nature with appealable orders made in the course of a suit."

32. In section 638, for the figures and word "16 and 17," the figures and word "16, 17, and 19" shall be substituted.

33. In section 645, for the first eighteen words the following words shall be substituted (namely): "If any Court desires to arrest any person residing, or attach any property."

34. In section 652, after the words "connected with," the words "its own procedure or" shall be inserted.

35. In the first schedule to the said Code, column third, opposite "XI of 1865," for the figures and word "11, paragraph 2," the figures and word 11, 19, paragraph 2" shall be substituted; and opposite "V of 1866," after the word "inclusive," the words "and the schedule" shall be inserted.

36. In this Act the words "section" and "sections" respectively mean section and sections of the Code of Civil Procedure.

STATEMENT OF OBJECTS AND REASONS.

The new Code of Civil Procedure, Act X of 1877, has now been eight months in operation, and the object of this Bill is to make some amendments which have proved to be necessary or expedient.

Section 4 of the Code saves "any local law prescribing a special procedure for suits between landlord and tenant." It has been held that the

local laws here referred to are only local laws in force when the Code was passed. The result, of course, is to debar the local legislatures from dealing with such suits. The Bill accordingly amends section 4 so as to save clearly all such laws, whether passed before or after the date of the Code.

Doubt has been felt whether (notwithstanding the provisions of section 36) the plaint may, in case of the plaintiff's absence, be subscribed on his behalf by his duly authorized agent. The Bill amends section 51 so as to preclude this doubt.

Section 52 of the Code declares that the Court "shall examine" witnesses to the verification of plaints under section 51, unless the person making the verification is present. This rule can hardly be obeyed when, for example, the plaint is verified in Calcutta and the suit is to be instituted in Madras. The Bill accordingly relieves the Court from this duty when it is satisfied that the verification has been signed by the person purporting to make it.

Section 339 of the Code provides for the execution in British India of decrees of Courts established by the authority of the Governor-General in Council "in the territories of any Native Prince or State in India." It has been held that Courts such as that of the Resident at Mandalay are not within the operation of this section. The Bill accordingly substitutes for "Native Prince or State in India" the words "Foreign Prince or State."

The High Court at Fort William has pointed out that section 335 of the Code does not provide for the case in which property has been sold in execution of a decree, and in delivering possession a person claiming a right to the present possession is dispossessed. The Bill amends section 335 so as to meet this case.

When a judgment-debtor is imprisoned and the District Court is situate at a long distance from the jail, some inconvenience has been caused by the requirement of section 339 of the Code that the monthly payment of subsistence-money should be made to the proper officer of the Court. For such officer the Bill substitutes the officer in charge of the jail.

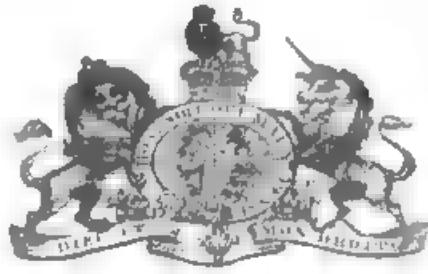
Section 588 of the Code has been amended so as to provide an appeal where an application under section 103 to set aside a decree *ex parte* has been rejected. An appeal is also given against orders for sale of attached property under section 170. And from clause (j), the words "of the same nature with appealable orders made in the course of a suit" have been omitted. The result will be to restore the first of the two appeals given in effect by Act XXIII of 1861, section 11, against all orders determining any question relating to the execution of a decree.

Section 652 of the Code empowers the High Courts to make subsidiary rules to regulate the procedure of the subordinate Courts. But it gives no power to make like rules for the High Courts themselves. In the case of the Chartered High Courts this omission is harmless; for the matter is sufficiently provided for elsewhere. But in the case of other High Courts (as defined in Act I of 1868), the omission has been found to cause inconvenience, and section 652 has been accordingly amended.

The other amendments (some of which are merely corrections of clerical or typographical errors, do not require special notice.

SIMLA: } WHITLEY STOKES.
The 1st June 1878. }

D. FITZPATRICK,
Secy. to the Govt. of India.



The Calcutta Gazette.

WEDNESDAY, AUGUST 14, 1878.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following preliminary Report of the Select Committee, together with the Bill as amended by them, was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 1st August 1878:—

We, the undersigned members of the Select Committee to which the Bill to consolidate and amend the law relating to Railways in India was referred, have the honour to report, that we have considered the Bill and the papers noted in the margin.

Office memorandum from Public Works Department, No. 17111, dated 19th May 1876.

Despatch from Secretary of State, No. 67, dated 14th September 1876.

Letter from District Magistrate, South Arcot, to Hon'ble Sir Andrew Clarke, K.C.B., dated 13th October 1876.

Letter from Secretary to Chief Commissioner, Assam, No. 3921, dated 10th October 1876.

Letter from Officiating Secretary to Chief Commissioner, Mysore, No. 7330—D, dated 25th October 1876.

Letter from Second Assistant Resident, Haiderabad, No. 11, dated 6th November 1876.

Letter from Chief Secretary to Government, Fort St. George, No. 2961, dated 2nd November 1876, and enclosure.

Letter from Junior Secretary to Chief Commissioner, British Burma, No. 2752—42, dated 22nd November 1876.

Letter from Officiating Secretary to Government, Panjab, No. 3789, dated 14th November 1876.

Letter from Officiating Secretary to Government, Home Department, No. 2577, dated 31st July 1876, and enclosures.

Letter from Officiating Secretary to Government, North Western Provinces, to Officiating Secretary to Government, Panjab, No. 475A, dated 6th July 1876, and enclosure.

Letter from Officiating Secretary to Chief Commissioner, Central Provinces, No. 4610—27, dated 7th December 1876.

Letter from Officiating Chief Commissioner, Ajmer and Marwar, No. 759, dated 13th December 1876, and enclosure.

Office memorandum from Public Works Department, No. 3486II, dated 20th December 1876, regarding copy of—

Letter from Officiating Master of Mint, No. 203, dated 23rd October 1876.

Memorandum by Major C. H. Luard, K.C.S.I., dated 3rd October 1876.

Letter from Junior Secretary to Chief Commissioner, Oudh, No. 434, dated 1st February 1877.

Letter from Officiating Secretary to Government of Bengal, No. 140, dated 18th January 1877, and enclosure.

Letter from Chief Secretary to Government, Fort St. George, No. 564, dated 2nd March 1877, and enclosure.

Despatch from Secretary of State for India dated 6th August 1876, and 18th February 1877.

Letter from Chief Secretary to Government, Bombay, dated 26th March 1877.

Memorial of the Managing Committee of the Bombay Association, dated 31st April 1877.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 1146A—901, dated 4th June 1877, and enclosure.

that locomotives may be used on every Indian Railway. The result will be that the railway Administration will not be liable for such damage without proof of negligence.

2. We have saved not only rules, &c., made under the Acts which the Bill proposes to repeal, but also rules made under the enactments which those Acts replaced.

3. We have extended the definition of "Railway" so as to include ferry-boats used for the purpose of, or in connection with, a Railway.

4. It has been held, both in England (*Jones v. Festiniog Railway Company*, L.R. 3 Q.B. 793) and in India (*Jawahir v. Oudh and Rohilkhand Railway Company*, unreported, and see *Halford v. E. I. Ry. Company*, 11 Beng. 1), that if a Railway Company has no statutory power authorizing it to use locomotives, it will be liable for damage caused by sparks, even though all reasonable precautions have been taken to prevent them. Our present Railway Act (XVIII of 1854), unlike the English Railway Clauses Consolidation Act, confers no such power. We have therefore, in accordance with a suggestion of the Secretary of State, expressly declared

5. When a passenger's luggage is at his request placed in the same carriage in which he is to travel and is lost or injured, we have declared, in accordance with the recent decision in *Bergheim v. Great Eastern Railway Company*, 3 C. P. Div. 221, that the Company is not liable unless the loss or injury has been caused by the neglect or default of their servants.

6. As the law stands in India, when certain specified articles are contained in parcels delivered to a Railway Company, the Company is not liable for loss of or injury to those articles, whatever may be their value, unless they have been formally declared and insured. One or other of these articles is found in the luggage of most first and second class passengers, and the result is that many people, as a rule, travel without declaring their property and run the risk of losing it altogether from accidents to the train or carelessness and misconduct on the part of the Company's servants. In England the Railway Companies are relieved from responsibility only when the value of undeclared articles exceeds £10, and we think that in India Rs. 100 would be a reasonable limit. We have therefore assimilated section 6 (now section 7) of the Bill to section 1 of the Carriers' Act, 11 George IV & 1 Wm. IV chapter 68. Where any article declared and insured under this section is lost or damaged, the owner will, as a rule, be entitled to recover, in the former case, the value of the article lost, and in the latter, the difference between its value before and after the accident. But where he understates the value, he should be concluded by his statement; and we have therefore (in accordance with the decision in *McCance v. London and N. W. Railway Company*, 3 H. & C. 438) provided that the amount so recoverable shall in no case exceed the declared value.

7. We have also amended section 7 (now section 8) so as to express the substance of the English Railway and Canal Traffic Act, 1854, section 7. The Bill now provides that Railway Companies shall, notwithstanding any notice, condition or declaration, be liable for loss or injury to any articles not specially provided for by the preceding section when such loss or injury is occasioned by a railway officer's neglect or default. But this is not to invalidate special contracts as to receiving, forwarding or delivering such articles, provided such contracts are reasonable, and in writing signed by the parties.

8. In the case of accidents attended with serious personal injury, we have required (section 12) the nearest Station-master to give notice to the nearest Magistrate and the officer in charge of the Police-station in the jurisdiction of which the accident occurred.

9. We have expressly empowered (section 14) the Railway Administration to make rules regulating the maximum number of passengers to be contained in each Railway carriage, and the mode in which such number shall be denoted thereon. And we have provided (sections 26, 37) penalties for railway officers compelling passengers to enter carriages already full and for passengers wilfully entering such carriages.

10. We have required (section 16) that the amount of the fare shall be specified on the tickets. In the absence of such a provision, we are informed that native passengers are constantly cheated either by the issuers of tickets or by touts hanging about the stations.

11. We have declared (section 17) that any passenger to whom a ticket has been furnished and for whom there is no room shall be entitled to have his fare at once refunded.

12. We have provided (section 28) penalties for a person travelling by a train of a class superior to that for which his ticket was issued, using or attempting to use a ticket on a day for which it is not available, or wilfully altering or defacing a ticket so as to render the date, number, or other material portion thereof illegible.

13. We have declared (section 34) that the fine for not giving an account of goods, or for giving a false account, shall be in addition to the toll to which such goods may be liable. This is in accordance with 8 & 9 Vic., c. 20, section 99.

14. We have added to the offences for which a person may be arrested without warrant those of evading payment of the proper fare (section 28), being intoxicated or committing nuisance (section 32) and entering rooms or carriages reserved for females (section 33). We have increased the fine for being intoxicated or committing nuisance from Rs. 20 to Rs. 50.

15. We have provided (section 38) a penalty for unlawfully making, showing, hiding or removing signals or lights upon or near railways.

16. The present law (Act XXV of 1871, section 2) provides a penalty for wilfully driving cattle on a fenced railway, but does not prohibit such driving on unfenced lines. We have, in section 40, made such driving penal whether the line is fenced or unfenced.

17. In some parts of India young Native boys are in the habit of throwing stones at trains and placing obstructions on the rails. When they are under seven years of age the law cannot touch them; when they are above seven and under twelve, they are punishable only when proved by the prosecution to have attained sufficient maturity of understanding to judge of the nature and consequences of their conduct—a proof which, in most instances, is not easily given. Considering the serious risk to life and property caused by such acts, we think the general law should be modified in this respect; and we have accordingly provided, by section 42, that the convicting Magistrate may direct either that such children be punished with whipping, or that their fathers and guardians be punished with fine not exceeding Rs. 20.

18. We have required (section 45) drivers and conductors of omnibuses and other vehicles, while in a station-yard, to obey the reasonable directions of duly authorised Railway-officers. One of the bye-laws framed by the Board of Trade for regulating travelling by railway in England is to the like effect.

19. We have struck out sections 43 and 44 of the Bill as introduced. The latter section is obsolete, as there are now no heads of district police and miners in the Madras Presidency. The former conflicts with the Code of Criminal Procedure, section 72. We have also omitted the provisions as to tramways contained in section 23 of the Bill as introduced.

20. We have made some changes in wording and arrangement.

21. The publication ordered by the Council has been made; we recommend that the Bill as now amended be republished, and that its further consideration be stayed till the Council re-assembles in Calcutta.

SIMLA,
The 30th July 1878.

ANDREW CLARKE.
WHITLEY STOKES.
F. R. COCKERELL.

No. II.

THE INDIAN RAILWAY BILL, 1878.

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A Bill to consolidate and amend the Law relating to Railways in India.

Whereas it is expedient to consolidate and amend the law relating to Railways in India; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title. 1. This Act may be called "The Indian Railway Act, 1878."

Local extent. It extends to the whole of British India and, so far as regards subjects of Her Majesty the Empress of India, to the dominions of Princes and States in India in alliance with Her said Majesty:

Commencement. and it shall come into force on the first day of March 1879.

Repeal of Act. 2. On and from that day, the Acts specified in the second schedule hereunto annexed shall be repealed.

All rules made, notifications published, and powers conferred under any of such Acts, or any enactment thereby repealed, shall (so far as they are consistent herewith) be deemed to have been respectively made, published, and conferred under this Act.

3. In this Act, unless there is something repugnant in the subject or context,—

- a. "Railway." "Railway" includes—
 - (a) Railways belonging to and worked by Companies;
 - (b) Railways belonging to Government but worked by Companies;
 - (c) Railways worked by Government;
 - (d) land within the fences or other boundary marks prescribed under section fifty;

(e) all lines of rail, sidings or branches worked over for the purposes of, or in connection with, a Railway;

(f) all stations, offices, warehouses, fixed machinery and other works constructed or being constructed for the purposes of, or in connection with, a Railway;

(g) all ferry boats used for the purposes of, or in connection with, a Railway.

And in the following sections (namely), twelve, fourteen, nineteen, twenty-three, twenty-four, twenty-nine, thirty and thirty-five to forty-four, (both inclusive), "Railway" includes a Railway under construction or not used for the public conveyance of passengers or goods.

"Railway Administration" means in the case of a Railway worked by Government, the Manager of such Railway, and in the case of a Railway worked by a Company, the Company.

"Railway-officer" means any person employed by a Railway Administration "Railway-officer" to perform any function in connection with a Railway.

"Passenger" means a passenger by Railway.

"Magistrate" means any person lawfully exercising the powers of a Magistrate and includes a Presidency Magistrate.

4. Every Railway used for the public conveyance of passengers or goods All opened Railways presumed within the Act shall, until the contrary be proved, be presumed to be a Railway within the meaning of this Act,

and every Company to or by whom any such Railway belongs or is worked shall, until the contrary be proved, be presumed to be a Railway Company within the meaning of this Act.

CHAPTER II.

ENACTMENTS RELATING TO RAILWAY COMPANIES.

5. It shall be lawful to use on every Railway locomotive engines or other motive power, and carriages and wagons to be drawn or propelled thereby.

Right to use locomotives. 6. A Railway Company and (in the case of a Railway worked by Government) the Government shall in no case be answerable for loss or injury to any passenger's luggage, unless a Railway-officer has booked and given a receipt for the same; and when a passenger's luggage has, at his request or with his consent, been placed in the same carriage in which he is to travel,

and is lost or injured, the Company or the Government shall not be liable for such loss or injury unless it has been caused by the neglect or default of a Railway-officer.

7. When any of the articles mentioned in the first schedule hereto annexed is contained in any parcel or package delivered to a Railway-officer, and the value of such article exceeds one hundred rupees, the

Company or (in the case of a Railway worked by Government) the Government shall not be liable for loss of or damage to such article, unless, at the time of delivery, the value and nature thereof have been declared by the person sending or delivering the same, and an increased charge for the safe conveyance of the same, or an engagement to pay such charge, has been accepted by some person specially authorized in this behalf.

When any article of which the value and nature have been declared under this section has been lost or damaged, and such loss or damage has been occasioned by a Railway-officer, the owner thereof is entitled to recover, in case of loss, its value, and in case of damage, the difference between its value immediately before, and its value immediately after, the damage has been so occasioned: Provided that the amount recoverable under this section shall not exceed the value so declared.

8. Notwithstanding any notice, condition or liability for neglect declaration given or made in carriage of goods, by the Railway Administration, notwithstanding notice. the Railway Company or (in the case of a Railway worked by Government) the Government shall be liable for loss of or injury to any animals, articles or goods (other than those specially provided for by section seven) in the receiving, forwarding or delivering thereof, when such loss or injury is occasioned by the neglect or default of a Railway-officer.

Saving of special contract. Nothing herein contained shall be deemed to prevent the Railway Administration from making a special contract as to the receiving, forwarding or delivering of such animals, articles or goods: Provided that—

(a) such contract is in writing signed by, or on behalf of, the parties thereto, and

(b) the Court before which any question relating thereto is tried considers it to be just and reasonable.

9. If any person fail to pay on demand any sum due for conveyance of goods by Railway, the Railway Administration may detain all or any part of such goods, or, if the same have been removed from the Railway, any other goods of such person then on such Railway or thereafter coming into the possession of the Railway Administration;

and may also sell by public auction, on the expiration of at least fifteen days' notice thereof in one or more of the newspapers published at the place of sale, sufficient of such goods to realize the sum payable as aforesaid, and all charges and expenses of such detention and sale;

and may, out of the proceeds of the sale, retain the sum so payable, together with the charges and expenses aforesaid, rendering the surplus, if any, of such proceeds, and so much of the goods as remains unsold, to the person entitled thereto:

or it shall be lawful for the Railway Administration to recover any such sum by suit.

10. The owner or person having the care of any goods which have been carried upon any Railway, or are brought into any station or warehouse for the purpose of being carried on a Railway, shall, on demand by any

Railway-officer appointed to receive goods to be carried on that part of the Railway on which such goods have been carried, or are about to be carried, deliver to such officer an exact account in writing signed by him of the number or quantity and description of such goods.

11. Any Railway-officer may refuse to carry upon a Railway any luggage or parcel which he suspects to contain dangerous goods, and may require the same to be opened to ascertain the fact previously to carrying the same;

and in case any such luggage or parcel is received for the purpose of being carried upon a Railway, any Railway-officer may stop the transit thereof until he is satisfied as to the nature of the contents of the luggage or parcel.

12. Every Railway Administration shall, within twelve hours after the occurrence upon the Railway of any accident attended with serious personal injury, give notice thereof to the Local Government,

and the Station-Master nearest to the place at which the accident occurs, or such other officer as the Railway Administration may appoint in this behalf, shall at once give notice of such accident to the nearest Magistrate and to the officer in charge of the Police Station in the jurisdiction of which the accident occurred.

13. The Local Government may direct any Railway Administration to make up and deliver to the Local Government a return of serious accidents occurring in the course of the public traffic upon the Railway, whether attended with personal injury or not, in such form and manner as the Local Government deems necessary and requires for information, with a view to the public safety.

14. Every Railway Administration may, from time to time, with the previous sanction of the Governor-General in Council, make general rules consistent with this Act for the following purposes (that is to say):—

(a) for regulating the mode by which, and the speed at which, carriages and wagons used on the Railway are to be moved or propelled;

(b) for regulating the times of the arrival and departure of any such carriages and wagons;

(c) for regulating the loading and unloading of such wagons, the weights they may respectively carry, and the mode in which such weights shall be denoted thereon;

(d) for regulating the receipt and delivery of goods and other things which are to be conveyed upon the Railway;

(e) for regulating the maximum number of passengers which each carriage and compartment may carry, and the mode in which such number shall be denoted thereon;

(f) for declaring what shall be deemed to be, for the purposes of this Act, dangerous goods, and

(g) generally for regulating the travelling, upon, and the use, working and management of, the Railway.

Any such rule may contain a provision that any person committing a breach of it shall be liable to a fine.

which may extend to fifty rupees or, in default of payment of such fine, to imprisonment for a term which may extend to two months.

All rules made under this section shall be published in the *Gazette of India*, and shall be otherwise notified to the Railway-officers and the public in such manner as the Governor-General in Council from time to time directs.

The Governor-General in Council may at any time cancel any such rule.

15. A copy of this Act, and of the General Rules, Time-tables and Tariff of charges which may, from time to time, be published for any Railway by any Railway Administration shall be exhibited in some conspicuous place at each station of such Railway, so that they may be easily seen and read.

All such documents shall be so exhibited in English and in the vernacular language of the district in which the station is situate, and in such other language, if any, as the Local Government may direct.

CHAPTER III.

ENACTMENTS RELATING TO PASSENGERS.

16. Every person desirous of travelling on a Railway shall, upon payment of his fare, be furnished with a ticket specifying the class of carriage, the place from and place to which the fare has been paid, and the amount of such fare; and every passenger shall, when required, show his ticket to any Railway-officer duly authorized to examine the same, and shall deliver up such ticket upon demand to any Railway-officer duly authorized to collect tickets.

Tickets to be shown and given up on demand.

17. At the intermediate stations, the fares shall be deemed to be accepted, and the tickets furnished only upon condition that there be room in the train for which the tickets are furnished.

In case there is not room for all the passengers to whom tickets have been furnished, those who have obtained tickets for the longest distance shall have the preference; and those who have obtained tickets for the same distance shall have the preference according to the order in which they have received their tickets:

Provided that all officers and troops of Her Majesty on duty, and all other persons on the business of the Government who, by virtue of any contract with the Government or, in the case of a Railway worked by Government, of any direction of the Governor-General in Council, are entitled to be conveyed on a Railway in preference to, or in priority over, the public, shall be entitled to such preference and priority without reference to the distance for which, or the order in which, they have received their tickets.

Any passenger to whom a ticket has been furnished at any station and for whom there is no room shall, on returning the ticket, be entitled to have his fare at once refunded.

18. Except with the permission of the Station-Master, no person shall enter any carriage used on any Railway for the purpose of travelling therein without having first paid his fare and obtained a ticket.

19. No person shall carry upon any Railway any dangerous goods, or passengers not to carry shall be entitled to require to be carried upon any Railway any luggage or goods which in the judgment of any Railway-officer is or are of a dangerous nature.

CHAPTER IV.

PENALTIES.

(A).—As to Companies.

20. Any Railway Administration omitting to give notice as required by section twelve, clause one, shall forfeit the sum of five hundred rupees for every day during which such omission continues.

21. Any Railway Administration failing to deliver any return mentioned in section thirteen within fourteen days after the same has been required, or to exhibit the copy mentioned in section fifteen in manner required by that section, shall forfeit the sum of fifty rupees for every day during which such failure continues.

(B).—As to Railway-officers.

22. Any Station-Master omitting to give notice as required by section twelve, clause two, shall be punished with fine which may extend to fifty rupees.

23. Any Railway-officer who is in a state of intoxication whilst actually employed upon a Railway in the discharge of any duty, or who negligently omits to perform his duty, or who performs the same in an improper manner,

shall be punished with fine which may extend to fifty rupees;

and if the duty in any of the cases aforesaid be such that the omission or negligent performance thereof would be likely to endanger the safety of any person travelling or being upon such Railway, such officer shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

24. If any Railway-officer endangers the safety of any person—

(a) by disobeying any rule sanctioned and published and notified in the manner prescribed by section fourteen; or

(b) by disobeying any rule or order not inconsistent with the general rules aforesaid, and which he was bound by the terms of his service to obey, and of which he had notice; or

(c) by any rash or negligent act or omission, he shall be punished with imprisonment for a term which may extend to three years, or with fine which may extend to five hundred rupees, or with both.

25. Every Railway-officer, and every other person employed by or on behalf of a Railway Company to do any act upon the Railway, shall be deemed a "public servant" within the meaning of sections 161, 162, 163, 164 and 165 of the Indian Penal Code.

In the definition of legal remuneration contained in the said section Amendment of Penal Code, section 161. 161, the word "Government" shall, for the purposes of this section, be deemed to include—

- (a) a Railway Company, its lessees, representatives and assigns;
- (b) the lessees, representatives and assigns of such Company.

26. Any Railway-officer who compels or attempts to compel any passenger to enter a carriage or already full, For compelling passenger to enter carriage compartment containing the maximum number of passengers denoted thereon in accordance with a rule made and published under section fourteen, shall be punished with fine which may extend to one hundred rupees.

(C.)—As to the Public.

27. Any passenger not producing or delivering up his ticket when so required by a Railway-officer authorized in this behalf shall be liable to pay the fare from the place whence the train originally started, unless he can prove that he has travelled a less distance only, in which case he shall be liable to pay the fare only from the place whence he has travelled.

Every such fare shall, on application by a Railway-officer to a Magistrate, and on proof of the passenger's liability, be recoverable from such passenger as if it was a fine.

28. Any person who defrauds, or attempts to defraud, any Railway Company or the Government—
For evading payment of fare.

(a) by travelling, or attempting to travel, upon any Railway without having previously paid his fare;

(b) by riding in or upon a carriage, or by a train, of a higher class than that for which he has paid his fare;

(c) by using or attempting to use a ticket on any day for which such ticket is not available;

(d) by continuing his journey in or upon any Railway-carriage beyond the place to which he has paid his fare without previously paying the fare for the additional distance, and with intent to avoid payment thereof;

(e) by knowingly and wilfully refusing or neglecting, on arriving at the place to which he has paid his fare, to quit such carriage;

or who, in any other manner whatever, attempts to evade the payment of his fare;

or who wilfully alters or defaces his ticket so as to render the date, number or other material portion thereof illegible,
For altering ticket.

shall for every such offence be punished with fine which may extend to fifty rupees.

29. Any passenger who gets into or upon, or attempts to get into or upon, For entering carriage in motion. or quits, or attempts to quit, any carriage upon any Railway, while such carriage is in motion; or who rides or attempts to ride upon any Railway, on the steps, or For riding on the steps. any other part of a carriage, except on those parts which are intended for the accommodation of passengers, shall for every such offence be punished with fine which may extend to twenty rupees.

30. Any person other than the engine-man, fire-man and assistant fire-tender or luggage-van. For riding on engine, man who, without the special license of such officer as the Railway Administration appoints in this behalf, rides or attempts to ride upon any locomotive engine or tender upon any Railway:

and any person other than the guard or brakeman who, without such license as aforesaid, rides or attempts to ride upon any Railway, in or upon any luggage-van or goods-wagon, or other vehicle not appropriated to the carriage of passengers,

shall for every such offence be punished with fine which may extend to twenty rupees.

31. Whoever smokes, either in a Railway station, or in or upon any Railway-carriage, except in places or carriages specially provided for the purpose, shall be punished with fine which may extend to twenty rupees for each offence;

and whoever persists in so smoking (except as aforesaid after being warned to desist by any Railway-officer may, in addition to incurring the liability abovementioned, be removed by any Railway-officer from any such carriage, and from the premises of the Railway, and shall forfeit his fare.

32. Any person who is in a state of intoxication, or who commits any nuisance or act of indecency in any Railway-carriage, or upon any part of any Railway:
For intoxication or nuisance.

or who wilfully and without lawful excuse interferes with the comfort of any passenger,

shall be punished with fine which may extend to fifty rupees; and, in addition to such liability, the offender may be removed by any Railway-officer from any such carriage, and also from the premises of the Railway, and shall forfeit his fare.

33. If any carriage, compartment or room be reserved by the Railway Administration for the exclusive use of females, any male person who without lawful excuse enters such carriage, compartment or room, knowing the same to be reserved as aforesaid, or remains therein after having been informed of its having been so reserved, shall be punished with fine which may extend to one hundred rupees,
For entering carriage or room reserved for females.

and may be removed therefrom, and also from the premises of the Railway, by any Railway-officer,

and shall forfeit his fare.

34. Any owner or person referred to in section For not giving account of goods or giving false account. ten who wilfully fails to give on demand to any Railway-officer appointed as

therein mentioned an exact account of the number or quantity and description of the goods therein referred to,

or who wilfully gives to such Railway-officer a false account thereof,

shall for every such offence, be punished with fine which may extend to one hundred rupees for every ton of such goods, or for any parcel exceeding one hundredweight, and with fine which may extend to fifty rupees for any quantity of such goods less than a ton or for any parcel less than one hundredweight; and such fine shall be in addition to the toll to which such goods may be liable.

For carrying dangerous goods. 85. Whoever carries upon a Railway any dangerous goods, or delivers to a Railway-officer, any such

goods for the purpose of being carried upon a Railway, without distinctly marking their nature on the outside of the package containing the same, or otherwise giving notice in writing of the nature thereof to such officer, shall for every such offence be punished with fine which may extend to two hundred rupees.

86. Whoever wilfully obstructs or impedes any Railway-officer in the discharge of his duty on a Railway or any of the works, stations or premises connected therewith, shall be punished with fine which may extend to fifty rupees.

87. Any passenger wilfully entering a carriage already full, the maximum number of passengers which has been denoted thereon in accordance with a rule made and published under section fourteen, shall be punished with fine which may extend to a hundred rupees.

88. Whoever without authority extinguishes any lamp in or any Rail-way-carriage or engine, or removes any signal or light upon or near any Rail-way,

and whoever negligently damages or injures any carriage, engine, wagon, truck, warehouse, building, machine, fence or any other thing belonging to a Railway,

shall be punished with fine which may extend to fifty rupees.

89. Whoever unlawfully enters upon a Rail-way shall be punished with fine which may extend to twenty rupees; and if any person so entering refuses to leave such Rail-way on being requested to do so by any Railway-officer, or by any other person on behalf of the Railway Administration, he shall be punished with fine which may extend to fifty rupees, and may be immediately removed from such Railway by such officer or other person as aforesaid.

40. The owner or person in charge of any cattle wilfully driven or straying on any Railway provided with fences suitable for the exclusion of such cattle shall be punished with fine which may extend to ten rupees for each animal, in addition to any amount that may be recovered under the Cattle Trespass Act, 1871.

Whenever cattle are wilfully driven or knowingly permitted to be on any Railway provided with fences suitable for the exclusion of such cattle otherwise than for the purpose of crossing the Railway at a gate or bar provided for public use,

and whenever cattle are wilfully driven or knowingly permitted to be on any Railway not so provided, otherwise than for the purpose of lawfully crossing the Railway,

the person in charge of such cattle, or if he cannot be identified, then the owner of the said cattle, shall be punished with fine which may extend to fifty rupees for each animal, in addition to any amount that may be recovered under the same Act.

All fines imposed under this section may be recovered in manner provided by section twenty-five of the same Act, and may be appropriated in whole or in part in compensation for loss or damage proved to the satisfaction of the convicting Magistrate.

The expression "public road" in sections eleven and twenty-six of the Amendment of Act I of 1871, ss. 11 and 26, same Act shall be deemed to include a Railway. And any Railway-officer may exercise the powers of seizure provided by the said section eleven.

Explanation.—In this section the word "cattle" includes also elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids.

41. Whoever, when any engine or train approaching along a Railway for opening or not in sight, or is otherwise properly shutting gates, known to be approaching, opens any gate which has been set up across any road for the use or accommodation of any person by the Railway Administration on either side of the Railway, or passes or attempts to pass, or drives or attempts to drive any carriage, cattle or other animal or thing, across the Railway;

and whoever at any time, in the absence of a gate-keeper, omits to shut and fasten such gate as soon as he and any carriage, cattle or other thing under his charge have passed through the same,

shall be punished, with fine which may extend to fifty rupees.

42. Whenever any male minor under the age of twelve years unlawfully—

(a) places or throws upon or across a Railway any wood, stone or other thing, or

(b) removes or displaces any rail, sleeper, spike, key or other thing belonging to the permanent way of a Railway, or

(c) throws or causes to fall against, into or upon any engine, tender, carriage or other vehicle used upon a Railway, any wood, stone or other thing,

such minor shall be deemed guilty of an offence, and the convicting Magistrate may in his discretion direct either that the minor shall be punished with whipping, or that his father or guardian shall be punished with fine which may extend to twenty rupees.

(D)—*As to Railway-officers and the Public.*

43. Whoever, whether a Railway-officer or not, wilfully does any act, omission, endangering or wilfully omits to do what he is legally bound to

do, intending by such act or omission to endanger, or knowing that he is thereby likely to endanger, the safety of any person travelling or being upon any Railway, may be sentenced to transportation (or in the case of an European or American, penal servitude) for life or with imprisonment for a term which may extend to seven years.

44. Whoever, whether a railway officer or not, rashly or negligently, and without lawful excuse, does any act likely to endanger the safety of any person travelling or being upon a railway, shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

45. Every driver or conductor of an omnibus, carriage or other vehicle Disobedience of omnibus, carriage, &c., drivers to railway-officers. shall, while in or upon any station-yard or other premises forming part of a railway, obey the reasonable directions of any railway officer duly authorized in this behalf; and every person offending against this section shall be punished with fine which may extend to twenty rupees.

46. Nothing herein contained shall be deemed to prevent any person from being prosecuted and punished under any other law for any act or omission which constitutes an offence under this Act or the rules made hereunder.

Provided that no person shall be punished twice for the same act or omission.

Arrest of Offenders.

47. If any person commits any offence hereby Arrest for offences pun. made punishable by fine, punishable by fine, and the name and address of such person are unknown, or there is reason to believe that he will abscond, any Railway-officer or any Police-officer, or other person whom such Railway-officer or Police-officer may call to his aid, may, without any warrant or written authority, arrest and detain such offender until he can be taken before a Magistrate or give sufficient security for his appearance before such Magistrate, or is otherwise discharged by due course of law.

48. Every person committing any offence Arrest for offences mentioned in sections four-against certain sections. teen, twenty three, twenty four, thirty-two, thirty-three, forty-two, forty-three, and forty-four may be arrested without any warrant or written authority by any Railway-officer, or by any other person whom such officer may call to his aid, or by any Police-officer;

and every person so arrested shall, with all convenient despatch, be taken before a Magistrate authorised to punish the offender or to commit him for trial.

Jurisdiction.

49. Any person committing any offence for Jurisdiction of Magistrate, which under this Act he is liable to fine. liable to a fine only shall be punishable for such offence in any place in which he may be found as well as in any other place in which he may be punishable under any law for the time being in force.

50. The Governor-General in Council, or the

Power of Government Local Government with the to make rules as to fences, sanction of the Governor-General in Council, may

from time to time make rules for providing—

(a) boundary-marks or fences for any Railway or any part thereof, and for roads constructed in connection therewith;

(b) gates or bars at places where any Railway crosses a road on the level; and

(c) persons to open and shut such gates or bars;

and may by such rules determine what kind of fences shall, for the purposes of section forty, be deemed to be suitable for the exclusion of cattle.

51. The Governor-General in Council may

Power to declare Local from time to time, by notification in the Gazette of any Railway. declare what Govern-

ment or other authority shall be deemed to be, for the purposes of this Act, the Local Government in respect of the whole or any part of a Railway.

THE FIRST SCHEDULE.

(a) Gold or silver, coined or uncoined, manufactured or unmanufactured;

(b) plated articles;

(c) cloths and tissue and lace of which gold or silver forms part;

(d) precious stones, jewellery, trinkets;

(e) watches, clocks or time-pieces of any description;

(f) Government securities;

(g) Government stamp-paper, postage-stamps, telegraph-stamps;

(h) bills of exchange, hundis, promissory notes, bank-notes, orders or other securities for payment of money;

(i) maps, writings, title-deeds;

(j) paintings, engravings, lithographs, photographs, carvings, sculpture;

(k) glass, china;

(l) silks in a manufactured or unmanufactured state, and whether wrought up or not wrought up with other materials;

(m) shawls;

(n) lace;

(o) opium;

(p) ivory, ebony, sandalwood;

(q) musical instruments.

THE SECOND SCHEDULE.

ACTS REPEALED.

Number and year.	Title.
XVIII of 1854 ...	An Act relating to Railways in India.
XXXI of 1867 ...	An Act to render penal certain offences committed by servants of Railway companies.
XIII of 1870 ...	An Act to apply the provisions of Act No. XVIII of 1854 to Railways belonging to, or worked by Government.
XXV of 1871 ...	An Act to amend the Railway Act.

D. FITSPATRICK,
Secy. to the Govt. of India.
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 18, 1878.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following preliminary Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th September 1878 :—

1. We, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the law relating to Stamps and Court-fees was referred, have the honor to report that we have considered the Bill and the papers specified in the annexed list.

2. The Bill as originally introduced was intended to combine in one enactment the law relating to general stamps and that relating to Court-fees, which have been kept separate since the year 1867.

The circumstance that there were a certain number of provisions common to both laws seemed to make this arrangement to some extent a convenient one. But on examination the provisions thus common to both laws are found to be so few, that it seems to the majority of us that, even from the draftsman's point of view, the proposed consolidation would not be an improvement. It is, moreover, the majority would observe, to be borne in mind that the members of the mercantile community and many other persons who have frequently in the course of their daily business to refer to the general stamp-law have scarcely ever any concern with the law of Court-fees, and that to such persons an Act treating of both subjects, together with constant transitions from one to the other, would be extremely confusing and awkward to use.

For these reasons we have deemed it best to adhere to the existing arrangement of the law, and confine the present Bill to the subject of general stamps, leaving the subject of Court-fees to be separately dealt with.

It may be added as a further reason in favour of this course that certain questions relating to Court-fees are not yet ripe for decision, and that it would in all probability lead to an undue delay in the amendment of the general stamp-law if we were to wait till we were in a position to make any definite recommendation regarding them.

3. The portion of the original draft embodied in the present Bill will be found to have been considerably altered both in substance and in form. Many of the amendments made have been suggested in the communications received by us from the various authorities consulted, or have been borrowed from the English Stamp Acts of 1870. The rest (which are chiefly of a formal nature) have been adopted with a view to clearness or simplification.

We proceed to notice the more important of them.

4. The definitions of the following terms, namely:—

"Affidavit,"	"Letter of Credit,"
"Banker,"	"Negotiable Instrument,"
"Bottomry-Bond,"	"Promissory Note,"
"Respondentia-Bond,"	"Property,"
"Counterpart,"	"Protests,"
"Impressed,"	"Stamp,"
"Instrument,"	"Stamp-law,"

have been omitted; of these, "Bottomry-Bond" and "Respondentia-Bond" are covered by the definition of "Mortgage," and "Letter of Credit" by that of "Bill of Exchange." The rest have been omitted as superfluous.

5. The definitions of the following instruments, namely—"Charter-party," "Composition-deed," "Delivery-order," "Warrant for goods" (described in the former Bill and in the existing law as "Dock-warrant") and "Notarial Act," have been transferred to the first schedule, as these instruments are not mentioned elsewhere.

6. The definition of "Bill of lading" has been so drawn as to exclude receipts given for goods received by cargo boats for shipment within the limits of a port.

7. The definition of "Bond" has been enlarged so as to include expressly the ordinary "khātā" or "tamassuk," and also instruments securing the repayment of a loan in kind.

8. The definitions of "Chief Controlling Revenue Authority" and "Collector" have been extended so as to include certain persons to whom the Government may delegate the functions of these authorities under the Act.

9. The term "Conveyance" has been expressly limited to transfers of property (whether movable or immovable) on sale, as it is in the English Stamp Act.

10. "Lease" has been made to include a "partá;" also a kabuliyat where the latter instrument is not a counterpart of a lease but is the only instrument passing between the parties.

11. The definition of "Mortgage-deed" has been enlarged, so as to include all instruments with the exception of a particular class of documents therein specified, pledging movable property. This change goes to maintain the existing law.

12. The term "Receipt" has for the purposes of the stamp-law been declared to include all acknowledgments of the discharge of a debt, whether by the payment of money, delivery of goods or otherwise, and all acknowledgments of the receipt of money, bills of exchange, promissory notes and cheques, whether in satisfaction of a debt or otherwise; but in connection with this extension of the term, the schedule of exemptions should be referred to.

13. "Settlement" has been redefined, so as to exclude dispositions of property for religious or charitable purposes; such dispositions will accordingly be stamped as "Instruments of Gift," which are by the Bill made chargeable as "Conveyances."

14. We have in section 8, at the instance of the Government of India in the Financial Department, made the power to reduce or remit stamp-duties retrospective as well as prospective.

15. In section 11, which corresponds with section 42 of the former Bill, the obligation to cancel an adhesive stamp by writing the name or initials of the person affixing the same across it has been omitted, it being simply provided, in accordance with the existing law, that the stamp shall be cancelled in such manner as effectually to prevent its being used again. The obligation imposed by the Bill as introduced was, it appears to us, unsuited to the very large number of cases in which the person affixing the stamp would be unable to write.

16. The effect of the definition of the term "duly-stamped" when applied to sections 12, 13, 14, and 15, is to invalidate all instruments in respect of which the rules laid down by those sections have been violated; but it will be seen, on reference to sections 35 and 36, that provision is made for validating such instruments on easy terms.

17. Section 7 of the former Bill in regard to the misapplication or wrong use of any particular description of stamps has been omitted as now unnecessary, its object being effected by the definition just referred to taken in conjunction with section 9.

18. In section 18, corresponding with section 9 of the former Bill, the period within which an instrument executed out of British India may be stamped has been extended from one to two months.

19. In section 19 we have, following the English Act, introduced a proviso protecting a person who in good faith takes a foreign bill bearing a proper stamp, though it may afterwards turn out that such stamp was not affixed in accordance with the law.

20. The provision as to the rate of exchange in respect of the Mauritius dollar in section 21 of the former Bill has been omitted from section 20, as it is understood that the rupee has been substituted for the dollar currency in that place.

21. Sections 25 and 26 (corresponding to section 31 (b) and section 12 of Act XVIII of 1869) and section 28 (which is altogether new) have been framed on the lines of the sections of the English Act relating to valuations for duty.

Section 28, which is a generalization of section 31 (a) of Act XVIII of 1869, is similarly taken from the English law.

22. The provisions of chapter 3 (relating to adjudication) have been made expressly applicable to instruments or drafts of instruments brought to the adjudicating officer prior to their execution. It has been a question under the present law whether any person could, before executing an instrument, claim an adjudication as to the amount of duty to which such instrument would be liable, and we think it desirable to enable him to do so.

23. The provision in this chapter empowering the Collector to require an abstract to be furnished to him is taken from the English Act. It is obviously useful as saving the Collector's time when the document is a lengthy one.

24. The obligation to examine all instruments coming before them in the execution of their duty, and the power of impounding such as appear to be not duly stamped, have been extended, by section 34, to all persons having by law or consent of parties authority to receive evidence, in which category are included not only all judicial officers, but persons acting as arbitrators, special commissioners and the like, and to all executive officers having charge of any office, except police-officers. Under one or other of these heads, it is thought, all persons having any public duty to discharge, and whose position and standing are such as to justify their being invested with such powers, will be found to be included. It would for obvious reasons be inexpedient to assign such functions to police-officers. Power has been given to the local Governments to declare who for the purposes of this chapter (IV) shall be deemed to "have charge of an office."

25. The penalty leviable by a Civil Court before admitting in evidence an instrument not duly stamped has, by section 35, been increased from four to ten times the deficient amount of duty, and it is provided further that in no case shall the fine levied be less than five rupees; but the Collector is, by section 37, empowered to remit any portion of the amount so levied in excess of the minimum fine of five rupees.

26. By section 38, the Collector is authorized to levy a fine, the amount of which is in no case to be less than five rupees, and which may extend to the amount leviable in the Civil Courts under section 35. The provision of the former Bill in regard to the levy of interest on the unpaid amount of any duty chargeable has been omitted, as likely to cause trouble and inconvenience wholly disproportionate to the advantage to be gained by its retention.

27. The power given to the Collector under the former Bill of prosecuting before a Magistrate any person who might appear to have committed a criminal offence in regard to the stamping of any instrument, irrespective of the levy of deficient duty or penalty in respect of such instrument, has been retained, but subject to the condition that no such prosecution shall be instituted unless the deficient duty and penalty are not paid, or it appears to the Collector that the neglect or omission to use the proper stamp proceeded from an intention to evade payment of the duty.

28. The provision of the former Bill enabling a Collector to recover any deficient amount of stamp-duty or any penalty payable under this chapter as an arrear of revenue, has been omitted.

When the person from whose custody the instrument has come has not been concerned in the execution of it, it seems to us that it would, generally speaking, be unfair to compel him to pay, and when he has been so concerned, the proper course clearly is to prosecute him for the offence he has committed.

29. The third proviso to section 35 is intended to settle an important question, regarding which there is at present a conflict of opinion, namely, the question as to whether an objection for want of stamp can be allowed in appeal when the document has been received in evidence in the Court below. We think it should not be allowed. The advantage gained to the revenue by allowing it seems to us to be more than counterbalanced by the delay and expense which must frequently be caused to litigants when a document forming the basis of the decision in the Court below is rejected on a purely technical ground in appeal. It might no doubt be provided that, on the defect being brought to notice in appeal, the party relying on the document might remedy it by paying in the deficient stamp-duty and penalty in the Appellate Court; but there would frequently be cases in which, being the respondent, he would not be present, or in which, if present, he would not have the money at hand at the moment, or in which again he would find it more to his interest to substitute other evidence for that objected to; and in such cases the result would usually be a postponement or remand. For these reasons we have deemed it best to provide that a document once admitted shall not afterwards be objected to; but for the protection of the revenue, we have in section 51 given power to the Appellate Court, either of its own motion or on the application of the Collector, to take the question of the stamp-duty into consideration; and if it declares that a higher duty or penalty was payable than was actually paid and the deficiency is not then paid, or it appears that there was an intention to evade the stamp-law, the Collector may, notwithstanding the admission of the document in evidence, prosecute for any offence that may have been committed.

We consider such a power necessary, not only in cases in which a lower court has pronounced an erroneous decision on a question of liability to stamp-duty, but still more in the much larger class of cases in which it has overlooked the point altogether.

30. The provisions of section 50, corresponding with section 47 of the former Bill, have been so modified as to confine the references to such Courts as are presided over by not less than three Judges.

31. The provisions allowing a refund in the case of spoiled adhesive stamps and of instruments void for want of registration have been omitted. It would be almost impossible to devise adequate protection against frauds on the revenue if refunds were granted in the case of spoiled adhesive stamps; and it seems expedient to provide for the mitigation of any of the consequences attaching to neglect of the registration law.

32. In modification of the absolute prohibition of the sale of stamps by any person other than a licensed vendor contained in the former Bill, it is now provided (by implication in section 66) that a person who has in good faith purchased a stamp for his own use may, in the event of his not requiring the same, resell it. This change renders unnecessary the retention of the provision of section 80 of the former Bill for the recovery in the way of a refund of the value of a stamp purchased by any person for his own use which he does not require.

33. We have, in the case of a spoilt stamped paper on which no instrument has been executed, made the period within which an application must be made for a refund run from the date of the purchase of such stamp from the stamp-vendor instead of from the time at which it is spoilt. By so doing we get rid of an issue of fact on which much false evidence would be likely to be adduced.

34. In section 57, the obligation of giving a receipt has been confined to cases in which the money paid, or the value of the property delivered, exceeds 20 rupees.

35. A provision equivalent to that of section 51 of the General Stamp Act, 1869, has been introduced in section 58 with the object of giving the utmost possible publicity to the requirements of the stamp-law.

36. The maximum limit of fine for the offence of under-stamping has been raised (section 57) from 200 rupees to 500 rupees; but on the other hand it has been provided when any person from whom any penalty has been recovered under chapter IV is prosecuted and convicted in a Criminal Court, the amount of the penalty so paid is to be allowed as a set-off against, and to be deducted from, the amount of any fine which he may be sentenced to pay under this chapter.

37. In lieu of the provision of the former Bill rendering the parties to an instrument in which the full consideration passing under such instrument is not truly set forth in all cases liable to a fine of five times the amount of the proper duty which would have been payable if the consideration were truly stated, together with a further fine which might amount to 500 rupees, the liability of such persons has been restricted (section 61) to cases in which there appears to have been a fraudulent intention; and a single fine without any minimum limit, but with a maximum limit of 5,000 rupees (the limit fixed in section 35 of the present Act for the similar offence when committed by a person employed professionally in the preparation of the instrument) has been provided. The minimum limit of fine fixed by section 35 of the present Act has likewise been abolished, and all parties concerned in the wilful suppression or misrepresentation as regards the amount of the consideration given for, or the value of, the property to which the instrument relates, whether they are the executants of, or the persons employed in drawing up, such instrument, are made punishable in like degree. The effect of these alterations is to simplify, and probably on the whole to mitigate, the existing law.

38. By section 69 we have made an offence committed in respect of any instrument triable in any place in which such instrument may be found, as well as in any place in which it would be triable under the Criminal Procedure Code.

39. We now proceed to notice the changes we have made in the schedules. To begin with, we have thrown the schedule of *ad valorem* duties and that of fixed duties into a single schedule arranged in alphabetical order, which we think will be found simpler and easier for reference. We have further made changes both of substance and of form in several of the articles. The Bill as introduced provided for an increase of about 50 per cent. in the duty on bills of exchange and promissory notes payable otherwise than on demand; but it has seemed to the majority of us that, except under circumstances of considerable financial pressure, we should not be warranted in imposing this additional tax upon the commerce of the country, especially at a season of comparative depression like the present. We have accordingly amended the Bill so as to keep the duties on these instruments at their present rates.

40. In connection with the subject of bills of exchange, we may further mention that we have deemed it unnecessary to make any change in the existing law by which the duty payable on bills drawn in sets is distributed over the several parts. We have accordingly omitted the foot-note to the first schedule of the Bill as introduced, and inserted a table like that contained in the existing Act.

41. We have in article 29 expanded article 3 of the first schedule to the Bill as introduced, first by extending it to hypothecations of movable property, and secondly by extending it (with duty equal to that on bills of exchange) to cases when the loan is repayable more than three months, but not more than one year, from the date of the instrument. This, we believe, will afford considerable relief in a very large class of mercantile transactions which would otherwise be chargeable with the mortgage-duty.

42. Policies of insurance have been divided into two classes - (1) marine policies, and (2) all other policies, including life policies. For the first, it is proposed to maintain the rates prescribed by the existing law. In the present days of quick communications marine policies have a very short currency, in most cases not exceeding three months, and the number of

policies of this class insued is much greater than formerly. There is consequently, in the opinion of the Committee, no good ground for reverting, as the original Bill would have done, to the higher rates of duty which were charged previous to 1869. As regards life and other kinds of insurances, the case is different, and some increase seems permissible. The rates we propose for them are medium rates, 25 per cent. below the rates laid down in the former Bill, and 50 per cent. in excess of the rates charged on policies of insurance generally under the existing law.

43. The Bill as introduced omitted the minimum rate of two annas to which bonds and other instruments chargeable as bonds involving an amount not exceeding 25 rupees are subject under the present Stamp Act. The effect was to make every bond and other instruments similarly chargeable involving an amount, however small, liable to a duty of four annas. As a compromise between this rate, which in the case of very small transactions would in our opinion be unduly heavy, and the rates prescribed by the existing law, we propose that the two annas rate be continued in respect of bonds and other instruments chargeable at bond-rates where the amount secured by such instrument does not exceed ten rupees.

44. We have provided that the duty on amounts above Rs. 1,000, both in the case of the "Bond" class, and the "Conveyance" class of instruments, shall ascend by steps of Rs. 2-5 and Rs. 5 in lieu of Rs. 5 and Rs. 10, respectively, as provided by the former Bill. The effect of this reduction is to maintain the existing rates of duty on amounts ranging between Rs. 1,000 and Rs. 10,000 in respect of Bonds and Conveyances, and the several instruments similarly chargeable.

45. We have in article 20 inserted words to make it clear that only copies certified by a public officer are chargeable with duty.

46. As important additions to the schedule we desire to mention—

Bought and sold notes (No. 45), and

Enrolment of a vakil under the letters patent of a High Court (No. 25), and among omissions we would direct attention to article 52, by which the duty it was proposed to take on receipts between 10 rupees and 20 rupees has been abandoned.

47. The duty payable on articles of clerkship (No. 8) we propose to reduce from 500 rupees, the amount chargeable under the existing law and under the Bill as introduced, because a new duty of 250 rupees is imposed (by article 26) on enrolment as an Attorney.

48. The entries in the exemption schedule are for the most part transferred from existing enactments or from notifications issued by the Government under the powers conferred by the present Stamp Act; but among those now added we may mention—

(1.) Receipts for payments of money exceeding 20 rupees, when such payment is made without consideration, *e. g.*, in the case of a subscription to some religious, charitable or public object;

(2.) "Lease, patti, kabuliya or other undertaking to cultivate, occupy or pay rent for land granted to or by a cultivator without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year or when the annual rent reserved does not exceed Rs. 100.

(3.) "Counterpart of any lease granted to a cultivator."

49. We think that such instruments as "Articles of Association," which deal with important interests, may reasonably bear a somewhat higher duty than that to which they have heretofore been subjected; we propose therefore that the amount be raised from fifteen to twenty-five rupees.

50. We desire to acknowledge the valuable criticisms received from the Chambers of Commerce at Madras and Bonibay, from Mr. Justice Sewell White and Mr. Justice Plowden, from Mr. C. D. Field, District Judge of Burdwan, from Mr. Jacob, Registrar of the Judicial Commissioner's Court, Central Provinces, from the Committee appointed by the Panjab Government, and from Bâhu Upendra Nath Mitra, Government Pleader, Dacca.

51. The publication ordered by the Council has been made; but the Bill has been so considerably altered by us that we are of opinion that it should be re-published.

The 28th August 1878.

F. B. COCKERELL.
WHITLEY STOKES.
B. W. COLVIN.
JOTINDRA MOHAN TAGORE.*
FAIZ ALI KHAN.
T. H. THORNTON.
G. H. P. EVANS.†
E. C. MORGAN.

* * With all deference to the opinion of the other Members of the Select Committee, I beg to observe that I fail to see the reason why settlements made for religious and charitable purposes should not come under the same head as family settlements. Considering the

laudable objects for which the former are intended, they ought not, in my opinion, to be charged with a higher rate of stamp-duty than the latter.

With regard to article 50, clause (c), Schedule I (Power of Attorney), though in its present form it meets my objection respecting joint execution, I still take exception to it for this reason: when I took objection to this clause I did not mean that different attorneys for different objects should be constituted by one instrument. What I meant to say was that provision should be made to enable a person or persons to execute a power in favour of one or more persons to "act in more than one transaction or generally," such power to act being exercised simultaneously or concurrently by the persons named in the instrument. I have already stated my reasons for this proposed modification in my former note, and I need not repeat them here.

With these remarks I subscribe the report.

The 28th August 1878.

JOTINDRA MOHAN TAGORE.

† I agree with this report, except as to article 46 of Schedule I, which I think must be further altered or struck out altogether.

G. H. P. EVANS.

‡ On consideration, I agree with Mr. Evans. The clause as it stands would apply to the statement of the balance in a banker's pass-book not signed by the constituent.

WHITLEY STOKES.

List of Papers.

Letter from Secretary to the Government of India, Financial Department, No. 3635, dated 30th September 1878.

Despatch from Secretary of State, No. 36, dated 7th September 1878.

Letter from Bibu Sri Kumar Sircar, dated 26th October 1877.

Despatch from Secretary of State, No. 63, dated 8th November 1877.

Letter from Secretary, Calcutta Trades' Association, dated 8th December 1877.

Ditto from Ganesh Wassodeo Joshi, Secretary, Poona Arbitration Court, dated 18th December 1877, and enclosure.

Letter from W. M. Coghlan, Esq., District Judge, Tanna, to Honorary Secretary, Poona Arbitration Court, dated 21st December 1877.

Letter from Chairman, Madras Chamber of Commerce, to Hon'ble Whitley Stokes, c.p.i., dated 20th December 1877.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 202A., dated 21st December 1877 and enclosures.

Proceedings of the Government of the North-Western Provinces in the Judicial (Civil) Department for August 1876, Nos. 1 to 15.

Letter from Personal Assistant to the Chief Commissioner, Oudh, to Secretary to Government of India, Home Department, No. 484, dated 10th February 1877, and enclosures.

Endorsement by the Financial Department, forwarding copy of a letter from Additional Secretary to Government of India, Financial Department, to Secretary, Calcutta Trades' Association, No. 2824, dated 22nd December 1877.

Remarks by the Hon'ble Mr. Justice J. Sewell White, dated 3rd January 1878.

Memorial from Arbitration Court, Ratnagiri, dated 24th December 1877.

Ditto	ditto,	Kheda,	"	25th	"	"
Ditto	ditto,	Tingaon,	"	26th	"	"
Ditto	ditto,	Junar,	"	26th	"	"
Ditto	ditto,	Kalidgi,	"	26th	"	"
Ditto	ditto,	Guhagar,	"	27th	"	"
Ditto	ditto,	Supe,	"	27th	"	"

Letter from Under-Secretary to Government, Bombay, No. 7432, dated 10th December 1877, and enclosures.

Letter from Under-Secretary to Government, Bombay, No. 7688, dated December 1877, and enclosures.

Endorsement by the Financial Department, No. 161, dated 8th January 1878, transferring a letter from Secretary to Government of Bengal, No. 3347, dated 19th December 1877, and enclosures.

Memorial from Arbitration Court, Tembhurni, dated 25th December 1877.

Ditto	ditto,	Indipore,	"	26th
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Letter from Secretary, Rajshahi Association, No. 30, dated 15th January 1878, and enclosure.

Circular letter to Local Governments and Administrations (Nos. 83—91, dated 13th January 1878).

Letter from Registrar, High Court, Calcutta, Original Side, dated 19th January 1878, and enclosure.

- Letter from Babu Upendra Nath Mittra, Government Pleader, Dacca, dated 19th January 1878.
- Letter from Officiating Secretary to Chief Commissioner, Mysore, No. 9060—10J., dated 19th January 1878, and enclosure.
- Letter from Under-Secretary to Government, Bombay, No. 509, dated 24th January 1878, and enclosure.
- Letter from J. Edalji, Esq., Bombay, dated 21st January 1878.
- " " Babu S. K. Dutt, Narsinghpur, Central Provinces, dated 26th January 1878.
- Endorsement by the Financial Department, forwarding copies of—
- Notification by Financial Department, No. 3848, dated 25th January 1878.
- " " No. 462, dated 9th September 1870.
- Letter from Officiating Secretary to Chief Commissioner, Central Provinces, No. 250-14, dated 21st January 1878, and enclosures.
- Letter from Registrar, High Court, Bombay, to Hon'ble Whitley Stokes, C.S.I., No. 1514, dated 1st December 1877, and enclosure.
- Letter from Secretary to Government of Bengal, No. 285, dated 24th January 1878, and enclosures.
- Letter from Secretary to Government of Bengal, No. 309, dated 30th January 1878, and enclosures.
- Letter from 1st Judge, Calcutta Court of Small Causes, No. 30, dated 23rd January 1878.
- Endorsement by the Government of Bengal, No. 341, dated 2nd February 1878, forwarding copy of Note by Collector of Durbhanga, dated 28th January 1878.
- Memorial of the British India Association, dated 2nd February 1878.
- Letter from Secretary to Government, North-Western Provinces and Oudh, No. 41A., dated 4th February 1878.
- Letter from Secretary to Government, North-Western Provinces and Oudh, No. 47A., dated 6th February 1878, and enclosure.
- Memorial from Arbitration Court, Nasik, Bombay, dated 24th December 1877.
- Letter from Officiating Secretary to Chief Commissioner, Central Provinces, No. 541—14, dated 11th February 1878.
- Letter from Secretary to Government, North-Western Provinces and Oudh, No. 57A., dated 14th February 1878, and enclosure.
- Letter from Joint-Magistrate and Deputy Collector, Twenty-four Parganas, to Hon'ble Whitley Stokes, C.S.I., dated 21st February 1878.
- Letter from Secretary to Chief Commissioner, Assam, No. 263, dated 18th February 1878, and enclosures.
- Letter from Secretary to Government of Bengal, No. 525, dated 26th February 1878.
- Letter from Under-Secretary to Government, Bombay, No. 1264, dated 26th February 1878, and enclosure.
- Letter from Officiating Secretary to Chief Commissioner, Mysore, No. 10260—14J., dated 22nd February 1878, and enclosures.
- Letter from Under-Secretary to Government, Bombay, No. 1171, dated 21st February 1878, and enclosure.
- Letter from Secretary to Government, North-Western Provinces and Oudh, No. 68A., dated 28th February 1878, and enclosures.
- Letter from Joint-Magistrate and Deputy Collector, Twenty-four Parganas, to Hon'ble Whitley Stokes, C.S.I., dated 26th February 1878.
- Letter from Secretary to Government, North-Western Provinces and Oudh, No. 80A., dated 5th March 1878.
- Letter from Officiating Secretary to Government, Panjab, No. 927, dated 5th March 1878, and enclosures.
- Letter from Secretary to Government, North-Western Provinces and Oudh, No. 49—50A., dated 9th February 1878, and enclosures.
- Ditto ditto ditto No. 87A., dated 11th March 1878, and enclosures.
- Letter from Acting Under-Secretary to Government, Bombay, No. 2051, dated 30th March 1878, and enclosures.
- Ditto ditto ditto No. 2471, dated 20th April 1878, and enclosures.
- Letter from Chief Secretary to Government, Madras, No. 673, dated 30th March 1878, and enclosures.
- Letter from Secretary to Government, North-Western Provinces and Oudh, No. 126A., dated 19th April 1878, and enclosure.
- Letter from Acting Under-Secretary to Government, Bombay, No. 2969, dated 16th May 1878, and enclosure.
- Letter from Officiating Secretary to Government, Panjab, No. 2020, dated 11th May, 1878, and enclosure.
- Extract from a letter from Judge, Small Cause Court, Agra, dated 27th May 1878.
- Letter from Officiating Chief Commissioner, Ajmer Mairwara, No. 350, dated 30th May 1878, and enclosures.
- Letter from Secretary to Government, North-Western Provinces and Oudh, No. 215A., dated 21st June 1878.
- Office Memorandum from Financial Department, No. 2853, dated 14th August 1878.

No. II.
THE STAMP BILL, 1878.

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CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Stamp Act, 1879."

Legal extent.

It extends to the whole of British India;

commencement.

And it shall come into force on the first day of January 1879.

Repeal of enactments.

2. On and after that day the Acts specified in the third schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules framed under the General Stamp Act, 1869, and then in force shall, so far as they are consistent with this Act, be deemed to have

been made hereunder. And all references made to the General Stamp Act, 1869, in enactments passed subsequently thereto shall be deemed to be made to this Act.

3. In this Act, unless there is something repugnant in the subject or context,—

(1.) "Bill of exchange" includes also a hundi and a letter of credit:

(2.) "Bill of lading" means any instrument signed by the owner of a vessel or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver the same at a place and to a person mentioned or indicated in such instrument; but does not include any such instrument when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1875, and are to be delivered at another place within the limits of the same port:

(3.) "Bond" means—

(a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;

(b) any instrument attested by a witness or witnesses and not payable to order or bearer, whereby a person obliges himself to pay money to another; and

(c) any instrument so attested whereby a person obliges himself to deliver grain or other agricultural produce to another:

(4.) "Cheque" means a bill of exchange drawn on a banker or person carrying on the business of banking, and payable on demand:

(5.) "Chief Controlling Revenue Authority" means, in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue; in the Presidency of Bombay, outside the limits of the town of Bombay, a Revenue Commissioner; in the Punjab, the Financial Commissioner; and elsewhere, the Local Government or such officer as the Local Government may from time to time, by notification in the official Gazette, appoint by name or in virtue of his office in this behalf:

(6.) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras, or Bombay, respectively, and, without those limits, the Collector of a District, and includes a Deputy Commissioner and any officer whom the Local Government may from time to time, by notification in the official Gazette, appoint by name or in virtue of his office in this behalf:

(7.) "Conveyance" means any instrument by which property (whether moveable or immovable) is transferred on sale:

(8.) "Duly stamped" as applied to an instrument means stamped or written upon stamped paper in accordance with the law applicable to such instrument when it was first executed.

(9.) "Instrument of partition" means any instrument whereby persons interested in property, jointly or in common, or as co-parceners, or as members of an undivided family, divide or agree to divide such property in severalty, and includes also a final order for partition passed by any Revenue authority.

(10.) "Lease" includes also a patta, and a "Lease" kabuliyat, or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay rent for immovable property:

(11.) "Mortgage-deed" includes every instrument (other than an "Mortgage-deed") instrument mentioned in the first schedule, No. 29) whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, one person transfers, or purports to transfer, to another a right over specific property:

(12.) "Paper" includes vellum, parchment, or "Paper" any other material on which an instrument may be written:

(13.) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event:

(14.) "Power-of-attorney" means any instrument (other than a document chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a person to act in the stead of the person executing it:

(15.) "Receipt" means any note, memorandum, writing, or advertisement "Receipt" whatsoever, whereby any goods are acknowledged to have been received in satisfaction of a debt, or whereby any money or any bill of exchange, cheque or promissory note is acknowledged to have been received, or whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports, any such acknowledgement, whether the same is or is not signed with the name of any person:

(16.) "Schedule" and "schedules" respectively mean a schedule and "Schedule," "schedules to this Act annexed:

(17.) "Settlement" means any disposition in writing of movable or "Settlement" immovable property—

(a) which is made in consideration of marriage, or

(b) which, not being testamentary, is made for the purpose of dividing the property of the settler among his family or those for whom he desires to provide.

It includes an agreement in writing to make such a disposition:

(18.) "Vessel" means anything made for the conveyance by water of "Vessel" human beings or property:

(19.) "Written" and "writing" include every mode in which words or figures can be expressed upon paper

4. The schedules and everything therein contained are to be read and construed as part of this Schedule to be read as part of Act.

CHAPTER II.

STAMP-DUTIES.

4—Of the liability of Instruments to Stamp-duty.

5. Subject to the exemptions contained in the second schedule, the following instruments shall be liable to stamp-duty of the amount indicated in the first schedule as the proper duty therefor respectively, that is to say:—

(a) every instrument mentioned in the same schedule, and executed in British India on or after the first day of January 1879;

(b) every bill of exchange, cheque, or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred, or otherwise negotiated, in British India; and

(c) every instrument (other than a bill of exchange, cheque, or promissory note) mentioned in the same schedule, executed out of British India on or after that day, and relating to any property situate, or to any matter or thing done or to be done, in British India.

6. When in the case of any conveyance, lease, mortgage, or settlement several instruments used in such transactions are employed for completing the transaction, the principal instrument only shall be chargeable with the *ad valorem* duty prescribed for such conveyance, lease, mortgage, or settlement in the first schedule, and the other instruments shall be chargeable with such other duty as may be prescribed for them in that schedule; but such last-mentioned duty shall not exceed the *ad valorem* duty payable in respect of the principal instrument.

The parties may determine for themselves which of such instruments shall, for the purposes of this section, be deemed to be the principal instrument.

7. An instrument so framed as to come within Instrument coming within several descriptions of schedule shall, when the rates chargeable thereunder are different, be charged with the highest of such rates:

Provided that any such instrument purporting to effect several distinct objects shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such objects would be liable under this Act.

8. The Governor-General in Council may Power to reduce or remit rates of stamp-duty published in the Gazette of India, reduce or remit

whether prospectively or retrospectively, in the whole or any part of British India, the duties chargeable under this Act on all or any of the instruments mentioned in the first schedule, or on any particular class of such instruments, or on any of the instruments belonging to such

class, or on any of the instruments mentioned in the same schedule, when executed or granted by or to any particular class of persons, or by or to any members of such class,

and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancellation or variation shall be published in the *Gazette of India*.

B.—Of Stamps and the mode of using them.

9. Except as otherwise expressly provided in this Act, all stamp-duties Duties how to be paid, which may from time to time be chargeable by law in respect of any instruments shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(a) according to the provisions herein contained, or

(b) when no such provision is applicable thereto, as the Governor-General in Council may from time to time by rule direct.

10. The following instruments may be stamped Use of adhesive and with adhesive stamps, namely:—impressed stamps.

(a) instruments chargeable with the duty of one anna;

(b) bills of exchange and promissory notes drawn or made out of British India; and

(c) transfers by endorsement of shares of public companies and associations.

Unless the Governor-General in Council otherwise directs, all other instruments shall be stamped with impressed stamps only.

11. Whoever affixes any adhesive stamp to any instrument liable to Cancellation of adhesive duty shall, at the time of affixing the same, cancel

such stamp in such manner as to show that it has been used, and so that the same shall be incapable of being used for any other instrument.

Any instrument bearing an adhesive stamp which has not been cancelled in manner herein required shall, so far as such stamp is concerned, be deemed to be unstamped.

12. Every instrument written upon stamped How instruments are paper shall be written in to be written and stamp- such manner, and every instrument for which an adhesive stamp is used shall be so stamped, that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

13. No second instrument chargeable with stamp-duty shall be written upon a piece of stamped paper upon which an instrument chargeable with stamp-duty has already been written: provided that nothing in this section shall prevent an endorsement being made upon any instrument for the purpose of transferring any right created or evidenced thereby.

14. When an impressed stamp is used to defray the amount of duty Employment of single with which any instrument is chargeable, such amount

shall be defrayed by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be defrayed by two or more impressed stamps of which the aggregate amount is the amount so required:

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under the rules herein-after mentioned, it shall be lawful, on such Collector or stamp-vendor making a certificate to that effect, for the person requiring such stamp to defray the duty chargeable by two or more impressed stamps, of which the aggregate amount is not less than the amount of such duty:

Provided also that when any instrument cannot conveniently be written on a single piece of stamped paper bearing a stamp of the amount required for such instrument, it may be commenced on such piece of paper, and when such piece of paper is filled, be continued on one or more pieces of paper each bearing a stamp of eight annas, or when the amount of duty chargeable in respect of such instrument is less than eight annas, of the amount so chargeable.

15. When more stamped papers than one are used under section fourteen Employment of several stamped papers. for an instrument chargeable with stamp-duty, each paper so used shall contain a part of the instrument.

16. Where the duty with which an instrument Denoting. is chargeable, or the exemption of such instrument from duty, depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, if application be made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument in such manner as the Governor-General in Council may from time to time by rule prescribe.

C.—Of the Time of stamping Instruments.

17. Instruments chargeable with stamp-duty and executed in British India shall be stamped before or at the time of execution.

18. Every instrument chargeable with such duty executed out of British India, and not being a bill of exchange, cheque or promissory note, may be stamped within two months after it has been first received in British India; or where such instrument cannot, with reference to the description of stamp prescribed for such instrument, be duly stamped by a private person, it may be taken within the said period of two months to the Collector, and he shall stamp the same, in such manner as the Governor-General in Council may from time to time by rule prescribe, with a stamp of such value as the person presenting such instrument may require and pay for.

19. The first holder in British India of any bill of exchange, cheque, or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers, or otherwise negotiates the same in British India, affix thereto the proper stamp and cancel the same, unless such stamp has been already affixed and cancelled:

Provided that if, at the time any such bill, cheque, or note comes into the hands of any holder

thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section eleven, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled. But nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

D.—Of Valuations for Stamp-duty.

20. When an instrument is chargeable with

Conversion of amount expressed in certain currencies into pounds sterling.

ad *valorem* duty in respect of an amount expressed in pounds sterling, pounds currency, francs, or dollars, such duty shall be calculated on the value of such money in the currency of British India according to the following scale:—

One pound sterling or pound currency is equivalent to ten rupees:

One hundred francs are equivalent to forty rupees:

One Mexican or China dollar is equivalent to two rupees four annas:

21. When an instrument is chargeable with ad

Conversion of amount expressed in other foreign currencies into any money expressed in any other foreign or colonial currency.

ad *valorem* duty in respect of any money expressed in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

22. When an instrument is chargeable with

Stock and marketable securities to be valued.

ad *valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

23. When an instrument contains a statement

Effect of statement of value.

of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it is, so far as regards the subject-matter of such statement, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is in fact insufficiently stamped.

24. When interest is expressly made payable

Instrument reserving interest.

by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

25. When any property is conveyed to any

How conveyance to consideration of a debt, or subject to future payment, etc., to be charged.

person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with ad *valorem* duty.

26. When an instrument is executed to secure the payment of an annuity, annuity, &c. or other sum payable periodically, or when the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument, or the consideration for such conveyance (as the case may be), shall for the purposes of this Act be deemed to be—

(a) when such sum is payable for a definite period so that the total amount to be paid can be previously ascertained, such total amount;

(b) when such sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of the execution of such instrument or conveyance, the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years next after the date of such instrument or conveyance; and

(c) when such sum is payable for an indefinite time terminable with any life in being at the date of the execution of such instrument or conveyance, the total amount which will or may be payable as aforesaid during the period of twelve years next after the date of such instrument or conveyance.

27. When the amount or value of the subject-

Stamp where value of subject-matter is inde-

matter of any instrument chargeable under this Act

minable.

with ad *valorem* duty can-

not be ascertained, nothing shall be recoverable under such instrument more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actu-

ally used would have been sufficient.

28. All facts and circumstances affecting the

Facts affecting ad valo-

liability of any instrument

rē duty to be set forth to ad valorem duty, or the

in instrument.

amount of ad valorem duty

with which any instrument is chargeable, shall be

fully and truly set forth in such instrument.

29. (a.) When any property has been con-

Consideration as to duty in the case of certain conver-

tracted to be sold for one consideration for the whole, and is conveyed to the pur-

chaser in separate parts or parcels by different instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance shall be charged with ad *valorem* duty in respect of such distinct consideration.

(b.) When property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part or parcel shall be charged with ad *valorem* duty in respect of the distinct part of the consideration therein specified.

(c.) When a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with ad *valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(d.) When a person having contracted for the purchase of any property, but not having obtained a conveyance, contracts to sell the whole, or any part or parts thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel sold to a sub-purchaser shall be charged with *ad valorem* duty in respect only of the consideration moving from such sub-purchaser, without regard to the amount or value of the original consideration, and the conveyance of the residue (if any) of such property to the original purchaser shall be charged with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations moving from the sub-purchasers:

Provided that the stamp-duty on such last-mentioned conveyance shall in no case be less than one rupee.

(e.) When a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be charged with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller; or, when such duty would exceed five rupees, with a duty of five rupees.

E.—Duty by whom payable.

30. In the absence of an agreement to the duties by whom payable, contrary, the expense of providing the proper stamp shall be borne—

(a) in the case of any instrument described in numbers 1, 10, 12, 13, 22, 27, 29, 30, 43, 53, 54, 56 and 59, clauses (a) and (b), of the first schedule—by the person drawing, making or executing such instrument;

(b) in the case of a policy of insurance—by the insured;

(c) in the case of a conveyance or lease—by the grantee or lessee;

(d) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the property comprised therein;

(e) in the case of an instrument of exchange—by the parties in equal shares; and

(f) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates.

CHAPTER III.

ADJUDICATION OF DOUBTS AS TO STAMPS.

31. When any instrument, whether executed or not, and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) chargeable in respect of the same and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each

case direct, the Collector shall determine the duty, (if any) to which, in his judgment, the instrument is liable:

and may for that purpose require to be furnished with an abstract of the instrument, and also with such evidence as he may deem necessary in order to show to his satisfaction whether all

the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Provided that no evidence furnished in pursuance of this section shall be used against any person

in any proceeding whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty he may have incurred by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

32. When an instrument brought to the Collector under section thirty-one is chargeable with duty and—

(a) the Collector determines that it is already fully stamped, or

(b) the duty determined by the Collector under section thirty-one, or such a sum as, with the duty already paid on the instrument is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

When such instrument is not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped, or not chargeable with duty, as the case may be; and if chargeable with duty, shall be receivable in evidence or otherwise and may be acted upon and registered as if it had been originally duly stamped:

Provided that the Collector shall not make any such endorsement—

(a) on any instrument executed in British India and brought to him after the expiration of one month from the date of its execution;

(b) on any instrument executed out of British India and brought to him after the expiration of three months after it has been first received in British India; or

(c) on any instrument chargeable with the stamp-duty of one anna, or any bill of exchange or promissory note when brought to him after the drawing or execution thereof on paper not duly stamped.

33. The whole or any part of any payment under this chapter shall be made in stamps, or in cash, or partly in stamps and partly in cash, as the Governor-General in Council may from time to time by rule direct.

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

34. Every person having by law or consent of parties authority to receive evidence, and

Examination and Impounding of instruments. every person in charge of a public office except an officer of police,

before whom any instrument chargeable with stamp-duty is produced, or comes in the execution of his duty, shall examine such instrument in order to ascertain whether it is duly stamped; and if it appears to any such person that such instrument is not duly stamped, he shall impound the same:

Provided that nothing herein contained shall be deemed to require any Magistrate or other Judge of a Criminal Court to examine or impound any instrument coming before him in the course of any proceeding other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure:

Provided also that, in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

The Local Government may, from time to time, determine who shall be deemed to be for the purpose of this section persons in charge of public offices.

35. No instrument chargeable with stamp-duty shall be received in evidence in any suit or proceeding, or shall be acted upon or registered unless such instrument is duly stamped:

Proviso.

Provided that—

1st, any such instrument, not being an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, may be received in evidence on payment of the duty with which the same was chargeable under the law in force when it was first executed or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with a penalty of five rupees, or when ten times the amount of the proper stamp-duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such amount.

2nd, nothing herein contained shall prevent the reception of any instrument in evidence in any proceeding in a Criminal Court other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure.

3rd, when an instrument has been admitted in evidence, such admission shall not, except as provided in section fifty-eight, be called in question on the ground that the proper stamp-duty has not been paid in respect of such instrument.

36. When the person impounding an instrument under section thirty-four has by law or consent of parties authority to receive evidence and receives such instrument in

evidence upon payment of a penalty as provided by section thirty-five, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of the duty and penalty levied in respect thereof.

In every other case the person so impounding an instrument shall send it in original to the Collector.

37. When a copy of an instrument is sent to a Collector under the first paragraph of section thirty-six, he may, if he thinks fit, refund any portion of the

Collector's power to refund penalty paid under section 36. penalty in excess of five rupees which has been paid in respect of such instrument, or

when such instrument has been impounded only because it has been written or stamped in contravention of sections twelve, thirteen, fourteen, or fifteen, he may refund the whole penalty so paid.

38. When the Collector impounds any instrument under section thirty-four, or receives any instrument sent to him under the second clause of section

Collector's power to stamp instruments impounded. thirty-six, he shall adopt the following procedure:

(a.) If he is of opinion that such instrument is duly stamped, or is not an instrument chargeable with stamp-duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and shall upon application made to him in this behalf deliver such instrument to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct.

(b.) If the Collector is of opinion that such instrument is chargeable with stamp-duty under the law in force at the time it was first executed and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or if ten times the amount of the proper duty or of the deficient portion thereof exceeds five rupees, then such penalty not less than five rupees and not more than ten times the amount of such duty or portion as he thinks fit:

Provided that, when such instrument has been impounded only because it has been written or stamped in contravention of section twelve, thirteen, fourteen or fifteen, the Collector may, if he thinks fit, remit the penalty prescribed by this section.

Every certificate under clause (a) of this section shall be conclusive evidence of the facts stated therein.

Nothing in this section applies to an instrument chargeable with a duty of one anna only, or to a bill of exchange or promissory note.

39. If any instrument liable to stamp-duty

Instruments insufficiently stamped by collector. under the law in force at the time it was first executed and which is unstamped or insufficiently stamped is

produced by any person of his own motion before the Collector within one year from the date of its execution, and such person brings to the notice of the Collector the fact that such instrument is unstamped or insufficiently stamped, as the case may be, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the

Collector is satisfied that such instrument has not been duly stamped by reason of accident, mistake or urgent necessity, he may, instead of proceeding under sections thirty-four and thirty-eight, receive such amount and proceed as next hereinafter prescribed.

Nothing in this section applies to an instrument chargeable with a duty of one anna only or to a bill of exchange or promissory note.

40. When the stamp-duty and penalty (if any)

Endorsement of instruments on which duty has been paid under sections 34, 38 or 39. leviable in respect of any instrument have been paid under section thirty-five, section thirty-eight or sec-

tion thirty-nine, the persons admitting such instrument in evidence or the Collector (as the case may be) shall certify by endorsement thereon that the proper stamp-duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

Every instrument so endorsed shall thereupon be admissible in evidence or otherwise, and may be registered and acted upon as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that no instrument which has been received in evidence under section thirty-five shall be so delivered until the Collector certifies in writing that its detention is no longer necessary.

41. The Collector may, notwithstanding the

Levy of penalty no bar to prosecution. levy of a penalty under this chapter in respect of an instrument, prosecute any person who appears to have committed an offence against the stamp law in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper stamp-duty.

42. When any duty or penalty has been paid

Persons paying duty or penalty may recover section thirty-eight or section thirty-nine in certain cases. under section thirty-five, section thirty-eight or section thirty-nine by any person in respect of an instrument, and by agreement or under the rules prescribed by section thirty of this Act or under any other law in force at the time such instrument was executed some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid; and for the purpose of such recovery any certificate granted in respect of such instrument under section forty shall be conclusive evidence of the facts therein certified.

43. When any penalty is levied under sec-

Remission of penalty levied under sections 38 or 39. tions thirty-five or thirty-eight, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date on which such penalty is so levied, refund such penalty wholly or in part.

44. If any instrument sent to a Collector

Non-liability for loss of instruments sent under section thirty-six if lost, destroyed or injured during transmission. under the second paragraph of section thirty-six is lost,

destroyed or injured during transmission, the person sending the same shall not be liable for such loss, destruction or injury.

When any instrument is about to be so sent, any

Deposit of copy of instrument to send. person may require a copy thereof to be made at his expense and authenticated

by the person impounding such instrument, and to be deposited in the Court or office of such last mentioned person until he otherwise directs.

45. When any bill of exchange or promissory

Power of payee to stamp bills, notes and cheques received by him unstamped. note chargeable hereunder with the duty of one anna or any cheque is presented for payment unstamped, the

person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon so doing, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to such bill, note or cheque.

CHAPTER V.

REFERENCE AND REVISION.

46. If any Collector acting under section

Procedure where Col. thirty-eight entertains doubt as to the amount of stamp-duty charged. thirty-eight entertains doubt as to the amount of stamp-duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief

Controlling Revenue Authority, and such Authority shall consider the case and send a copy of its decision to the Collector, and he shall proceed to assess and charge the duty in conformity with such decision.

47. The Chief Controlling Revenue Authority

Reference to High Court before it under this Act, and refer such case with its may state any case coming out.

own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court: if it arise in the North-Western Provinces or Oudh, to the High Court of Judicature for the North-Western Provinces: if it arise in the Punjab, to the Chief Court of the Punjab: if it arise in the Central Provinces, to the High Court of Judicature at Bombay: and if it arise in any other part of British India, to the High Court of Judicature at Fort William.

Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

48. If the High Court or Chief Court is not

Power of Court to call for further particulars. satisfied that the statements contained in the case are sufficient to enable it to

determine the question raised thereby, it may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations thereto as the Court may direct in that behalf.

49. The High Court or Chief Court, upon the hearing of any such case, Procedure in dispute shall decide the questions of reference.

raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

50. If any Court other than a Court mentioned in section forty seven Reference by other Courts to High Court. entertains doubt as to the amount of stamp-duty to be paid in respect of any instrument under the first proviso to section thirty-five, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court to which, if he were the Chief Controlling Revenue Authority, he would under section forty-seven refer the same, and such Court shall deal with the case as if it had been referred under section forty-seven, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Judge making the reference, who shall dispose of the case conformably to such decision.

Every reference under this section made by a Court subordinate to a district Court shall be made through the district Court.

51. When any Court in the exercise of civil jurisdiction makes any order admitting any instrument in evidence as properly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section thirty-five, the Court to which an appeal would lie from the decision of such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration; and if it is of opinion that such instrument should not have been received in evidence without the payment of duty and penalty under section thirty-five, or without the payment of a higher duty and penalty than those paid, may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

When any declaration has been recorded under this section, the Court recording the same shall send a copy thereof to the Collector and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send such instrument, and thereupon the Collector may, notwithstanding any thing contained in the order admitting such instrument in evidence, or in any certificate granted under section forty or in section forty-one, prosecute any person for any offence against the stamp law which the Collector considers him to have committed in respect of such instrument:

Provided that no such prosecution shall be instituted unless the amount (including duty and

penalty) which according to the determination of such Court is payable in respect of the instrument under section 35 is paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper stamp-duty.

Provided also that no declaration made under this section shall, except for the purposes of a prosecution for an offence as aforesaid, affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section forty.

CHAPTER VI.

REFUNDS.

52. Subject to such rules as may from time to time be made by the Governor-General in Council as to the evidence which the Collector may require allowances shall be made by the Collector for the following impressed stamps, namely:—

(a.) The stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any party, and for which stamp no money or other consideration has been paid or given to the attorney, pleader or other person employed to transact the business intended to have been carried into execution thereby, or to the person by whom the same was written:

(b.) The stamp used or intended to be used for any bill of exchange, cheque or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negotiated, issued or put in circulation, or made use of in any other manner whatever, and which, being a bill of exchange or cheque, has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon:

(c.) The stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such error or omission as aforesaid, with the spoiled bill or note:

(d.) The stamp used for any of the following instruments, that is to say:—

(1) an instrument executed by any party thereto, but afterwards found to be absolutely void in law from the beginning;

(2) an instrument executed by any party thereto, but afterwards found unfit by reason of any error or mistake therein for the purpose originally intended;

- (3) an instrument executed by any party thereto, but which, by reason of the death of any person by whom it is necessary that it should be executed without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended, to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed;
- (4) an instrument executed by any party thereto which, for want of the execution thereof by some material and necessary party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;
- (5) an instrument executed by any party thereto which, by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;
- (6) an instrument executed by any party thereto which becomes useless in consequence of the transaction intended to be thus effected being effected by some other instrument duly stamped;
- (7) an instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that in the case of an executed instrument—

- (a) such instrument is given up to be cancelled;
- (b) the application for relief is made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date of execution of the substituted instrument, and except where the spoiled instrument has been sent abroad, and in that case within six months after it has been received back in any part of British India; and
- (c) no suit has been instituted in which the instrument could or would have been given or offered in evidence:

Provided also that, in the case of stamped paper not having any executed instrument written thereon, the application for relief is made within six months after the stamp has been purchased from the stamp-vendor.

58. When any person has inadvertently used Allowance for misuse for an instrument liable to duty a stamp of a description other than that prescribed for such instrument by the rules made under the powers hereinbefore conferred or a stamp of greater value than was necessary, or has inadvertently used any

stamp for an instrument not liable to any duty the Collector may, on application made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to any duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused.

54. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof other stamps of the same denomination and value or, if required, and he thinks proper, stamps of any other denomination to the same amount in value or, at his discretion, the same value in money, deducting one anna for each rupee.

CHAPTER VII.

SUPPLEMENTAL PROVISIONS.

55. The Governor General in Council may from time to time make rules consistent herewith for regulating—
Powers to make subsidiary rules.

- (a) the description of stamps and (in the case of impressed stamps) the size of the stamped paper to be used for each kind of instrument chargeable under this Act;
- (b) the supply and sale of such stamps and stamped papers, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons, and
- (c) generally to carry out the purposes of this Act.

56. All rules made under this Act shall be published in the *Gazette of India*, and shall thereupon have the force of law.
Publication of rules.

57. Any person receiving any money exceeding twenty rupees in amount or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction of a debt any movable property exceeding twenty rupees in value shall, on demand by the person paying or delivering such money, bill, cheque, note, or property, give a duly stamped receipt for the same.

58. Every Local Government shall cause this Act to be translated, indexed and sold cheaply. to be annexed to be carefully translated into the principal vernacular languages of the territories subject to its control. A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

CHAPTER VIII.

CRIMINAL OFFENCES AND PROCEDURE.

59. Any person drawing, making, issuing, endorsing or transferring, or Penalty for executing instrument on paper not duly stamped. signing otherwise than as a witness, or presenting for acceptance or payment or accepting, paying or receiving payment, of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped,

any person executing or signing otherwise than as a witness any other instrument chargeable with stamp duty without the same being duly stamped, and

any person voting or attempting to vote under any proxy not duly stamped,

shall for every such offence be punished with fine which may extend to five hundred rupees:

Provided that when any penalty has been paid in respect of any instrument under section thirty-five or section thirty-eight, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

60. Any person affixing an adhesive stamp to any instrument and failing to cancel such stamp in manner directed by section eleven, shall be punished with fine which may extend to one hundred rupees.

61. Any person who, with intent to defraud the Government of any stamp-duty, executes any instrument in which all the facts and circumstances required by section twenty-eight to be set forth in such instrument are not fully and truly set forth, and any person who, being employed or concerned in or about the preparation of any instrument, neglects, or omits with intent as aforesaid, fully and truly to set forth therein all such facts or circumstances, shall be punished with fine which may extend to five thousand rupees.

62. Any person who, being required under section fifty-seven to give a receipt refuses or neglects to give the same, or who up on a payment to the amount of twenty rupees or upwards gives a receipt for a sum not amounting to twenty rupees, or separates or divides the amount paid with intent to defraud the Government of any stamp-duty, shall be punished with fine which may extend to one hundred rupees.

63. Every person who—

(a) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or

(b) makes, executes or delivers out, or pays or allows in account, any policy not duly stamped, or agrees to pay or allow in account, any money upon or in respect of any policy which is not duly stamped,

shall be punished with fine which may extend to two hundred rupees.

64. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and

not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punished with fine which may extend to one thousand rupees.

65. Whoever utters any instrument having thereon any adhesive stamp intended with stamp which has to his knowledge removed from another, been used for any other executed instrument, or

practises or is concerned in any fraudulent device to defraud the revenue, not herein specially provided for, with intent to defraud the Government of any stamp-duty,

shall be punished with fine which may extend to five hundred rupees.

66. Any person appointed to sell stamps who

knowingly disobeys any rule made under section fifty-five, and any person not so appointed who sells or offers for sale any stamp other than a stamp purchased by him in good faith for his own private use, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

67. No prosecution in respect of any offence In intention and conduct punishable under this Act, or the General Stamp Act, 1859, or any Act thereby repealed, shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

The Chief Controlling Revenue Authority, or any officer authorized by it in this behalf, may stay or compound proceedings in any such prosecution.

68. Every such offence Magistrates having jurisdiction shall be triable—

(a) within the limits of the Presidency-towns, by a Presidency Magistrate; and

(b) outside those limits, by Magistrates exercising powers not less than those of a Magistrate of the second class.

69. Every such offence committed in respect Place of trial. of any instrument may be tried in any district or Presidency-town in which such instrument is found, as well as in any district or Presidency-town in which such offence might be tried under the law relating to Criminal Procedure for the time being in force.

70. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act, or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

SCHEDULE I.

Description of Instrument.	Proper Stamp-duty.	
1. ADMINISTRATION BOND ...	The same duty as a Security Bond (No. 18). One rupee.	
2. AFFIDAVIT ...		
<i>See Exemptions, Schedule II, (No. 2).</i>		
3. AGREEMENT TO LEASE ...	The same duty as a Lease (No. 39).	
4. AGREEMENT OR MEMORANDUM OF AN AGREEMENT, whether the same be only evidence of a contract or obligatory on the parties from its being a written instrument ...	(a.) If relating to the sale of any Government security, share in a Company or Association or Bill of Exchange... (b.) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights thereto to the Government, and to accept rights in other land in exchange for the rights so relinquished ... (c.) If not otherwise provided for by this Act ...	One anna. Four annas. Eight annas.
<i>See Exemptions, Schedule II, (No. 3).</i>		
5. APPOINTMENT, in execution of a power, where made by any writing not being a Will ...	Fifteen rupees.	
6. APPRAISEMENT OR VALUATION ...	The same duty as an award (No. 9).	
<i>See Exemptions, Schedule II, (No. 4).</i>		
APPRENTICESHIP	(See Instrument No. 81).	
7. ARTICLES OF ASSOCIATION OF A COMPANY ...	Twenty-five rupees.	
8. ARTICLES OF CLERKSHIP or contract whereby any person becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court ...		
ASSIGNMENT ...	(See Transfer No. 59(b), also Conveyance No. 19). Two hundred and fifty rupees.	
AUTHORITY TO ADOPT ...	(See Instrument No. 38).	
9. AWARD, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than in the course of a suit ...	(a.) Where the amount or value of the property to which the award relates does not exceed Rs. 1,000 ... (b.) In any other case ... The same duty as a Bond (No. 12) for such amount. Five rupees.	

	Description of Instrument.	Proper Stamp-duty.	
	(a.) When payable on demand and the amount exceeds Rs 20...	One anna.	
		If drawn singly. If drawn in set of two, for each part of the set. If drawn in set of three, for each part of the set.	
		Rs. A. P. Rs. A. P. Rs. A. P.	
	(b.) When payable otherwise than on demand, but not more than one year after date or sight. If the amount of the bill or note does not exceed Rs.	Rs.	
10. BILL OF EX- CHANGE OR PRO- MISSORY NOTE not being a bond, bank note or cur- rency note	Exceeds 200 and does not exceed ... " 400 " ... " 600 " ... " 1,000 " ... " 1,200 " ... " 1,500 " ... For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000 ... For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000 ... And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ..	200 0 2 0 0 1 0 0 1 0 400 0 4 0 0 2 0 0 2 0 600 0 6 0 0 3 0 0 2 0 1,000 0 10 0 0 5 0 0 4 0 1,200 0 12 0 0 6 0 0 4 0 1,500 1 0 0 0 8 0 0 6 0 2,500 1 8 0 0 12 0 0 8 0 1 8 0 0 12 0 0 8 0 3 0 0 1 8 0 1 0 0 6 0 0 3 0 0 2 0 0	
	(c.) When payable at more than one year after date or sight	The same duty as a Bond No. (12) for the amount of such bill or note.	
11. BILL OF LADING	... ... ...	Four annas. If a Bill of Lading is drawn in parts, the pro- per stamp therefor must be borne by each one of the set.
		Two annas.	
12. BOND for any speci- fied amount (not otherwise provided for by this Act)	When the amount secured does not exceed ... When such amount exceeds Rs. 10, but does not exceed ... When such amount exceeds Rs. 50, but does not ex- ceed ... and for every Rs. 100 or part thereof in excess of Rs. 100 up to 1,000 and for every Rs. 500 or part thereof in excess of 1,000	Rs. 10 50 100 1,000	Four annas. Eight annas. Eight annas. Two rupees eight annas.
	See Exemption, Schedule II, (No. 6).		
13. BOND OR MORT- GAGE-DEED, exe- cuted by way of se- curity for the due ex- ecution of an office, or to account for money received by virtue thereof	(a) When the amount secured does not exceed ... (b) In any other case	1,000 ... Five rupees.	The same duty as a Bond (No. 12).
	See Exemption, Schedule II, No. 6 (a) and (b) and No. 8 (b).		

Description of Instrument.	Proper Stamp-duty.
BOTTOMRY-BOND (<i>See Mortgage-deed No 43).</i>	
14. CERTIFICATE OF SALE, granted to the purchaser of any property sold by public auction, by a Civil Court, or Collector or other Revenue officer.	The same duty as a Conveyance (No. 19) for a consideration equal to the amount of the purchase-money.
15. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company Association, or to become proprietor of shares, scrip or stock in or of any Company or Association	One anna.
16. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some principal part thereof is let for the specified purposes of the charterer	One rupee.
17. CHEQUE, for an amount exceeding twenty rupees	One anna.
18. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors	Ten rupees.

	Description of Instrument.	Proper Stamp-duty.
19. CONVEYANCE, not being a TRANSFER mentioned in No. 59 <i>See Exemptions, Schedule II, Nos. 5 and 13 (a), (b) and (e).</i>	<p>When the amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50 but does not exceed ... 50</p> <p>For every Rs. 100 or part thereof in excess of Rs. 100 up to ... 1,000 and for every Rs. 500 or part thereof in excess of 1,000</p>	<p>Eight annas.</p> <p>One rupee.</p> <p>One rupee.</p> <p>Five rupees.</p>
CO-PARTNERSHIP	(See Instrument No. 32).	
20. COPY, OR EXTRACT, certified to be a true copy, or extract, by, or by order of any public officer and not chargeable under the Court-fee Act, 1870. ...	<p>(a) If the duty payable on the original according to the law in force at the time of its execution does not exceed eight annas ...</p> <p>(b) In any other case ...</p>	<p>The same duty as is payable on the original.</p> <p>Eight annas.</p>
21. COUNTERPART OR DUPLICATE of any instrument chargeable with stamp-duty, and in respect of which the proper duty has been paid ...	(a) If the duty payable on the original instrument under the law in force at the time of its execution is less than one rupee ...	The same duty as is payable on the original.
22. CUSTOMS-BOND ...	... ...	One rupee.
23. DECLARATION OF ANY USE OR TRUST of or concerning any property when made by any writing not being a Will ...	... ...	The same duty as a Security-Bond (No. 18).
24. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees ...	... ...	Fifteen rupees.
DISSOLUTION OF PARTNERSHIP ...	... ...	One anna.
DUPLICATE ...	(See Instrument No. 33). (See Counterpart No. 21).	
25. ENROLMENT AS AN ADVOCATE OR VAKIL, under the powers conferred by letters patent, of any High Court ...	... ...	Five hundred rupees.

Description of Instrument.	Proper Stamp-duty.	
26. ENROLMENT AS AN ATTORNEY IN ANY HIGH COURT ...	Two hundred and fifty rupees.	
27. INDEMNITY-BOND ...	The same duty as a Security-Bond (No. 19).	
28. INSPECTORSHIP-DEED ...	The same duty as a Composition-deed (No. 18).	
29. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN made upon the deposit of title deeds or other valuable security, or upon the hypothecation of movable property ...	(a) When such loan is re-payable more than three months, but not more than one year, from the date of such instrument ... (b) When such loan is re-payable not more than three months from the date of such instrument ...	The same duty as a Bill of Exchange (No. 10 (b)) for the amount secured.
30. INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY ...	Half the duty payable on a Bill of Exchange (No. 10 (b)) for the amount secured.	
31. INSTRUMENT OF APPRENTICESHIP including every writing relating to the service or tuition of any apprentice, clerk, or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship to Attorneys <i>See Exemption Schedule II, (No. 8 (c)).</i>	The same duty as a Mortgage-deed (No. 43 (a) or (b) as the case may be). ... Five rupees.	
32. INSTRUMENT OF CO PARTNERSHIP ...	Ten rupees.	
33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP ...	Five rupees.	
34. INSTRUMENT OF DIVORCE, including every document by which any person purports to effect the dissolution of his marriage ...	One rupee.	
35. INSTRUMENT OF EXCHANGE of any property and not otherwise provided for ...	The same duty as a Conveyance (No. 19) for a consideration equal to the value of the property of greater value as expressed in such instrument.	
36. INSTRUMENT OF GIFT (OTHER THAN A WILL) ...	The same duty as a Conveyance (No. 19) for a consideration equal to the value of the property as expressed in such instrument.	

	Description of Instrument.	Proper Stamp-duty.
37. INSTRUMENT OF PARTITION		The same duty as a Bond (No. 12) for the amount of the value of the property divided as expressed in such instrument.
38. INSTRUMENT (OTHER THAN A WILL) PURPORTING TO CONFER AN AUTHORITY TO ADOPT		Ten rupees.
	(a.) Where by such lease the rent is fixed and no premium is paid and such lease purports to be for a term—	
	of less than one year ...	The same duty as a Bond (No. 12) for the whole amount payable or deliverable under such lease.
	of not less than one year, but not more than three years ...	The same duty as a Bond (No. 12) for the average annual rent reserved.
	exceeding three years ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of the average annual rent reserved.
39. LEASE <i>See Exemption, Schedule II.</i> (No. 9.)	(b.) Where by such lease the rent is fixed and no premium is paid or delivered and such lease does not purport to be for any definite term. ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
	(c.) Where the lease is granted for a fine or premium, and where no rent reserved ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium.
	(d.) Where the lease is granted for a fine or premium in addition to rent reserved ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered : Provided that when an agreement to lease is stamped with the <i>ad eftorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

Description of Instrument.	Proper Stamp-duty.
40. LETTER OF ALLOTMENT OF SHARES in any Company, or proposed Company, or in respect of any loan to be raised by any Company or proposed Company ...	One anna.
LETTER OF CREDIT (See Bill of Exchange No. 10, a.)	
41. LETTER OF LICENSE, that is to say, every agreement between a debtor and his creditors that the debtor shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion ...	Ten rupees.
42. MEMORANDUM OF ASSOCIATION OF A COMPANY ...	Fifteen rupees.
43. MORTGAGE-DEED not otherwise provided for <i>See Exemption, Schedule II, No. 8 (a), (b); also No. 10 (b).</i>	<p>(a) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ...</p> <p>The same duty as a Conveyance (No. 19) for a consideration equal to the amount secured by such deed.</p>
	<p>(b) When at the time of execution possession is not given or agreed to be given as aforesaid ...</p> <p>The same duty as a Bond (No. 12) for the amount secured by such deed.</p>
44. NOTARIAL ACT, that is to say, any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office or by a consul, attorney, judge, magistrate or other person acting as a Notary Public ...	One rupee.
45. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale of any goods, stock or marketable security, on account of such principal ...	One anna.

	Description of Instrument.	Proper Stamp-duty
	If drawn singly.	If drawn in duplicate for each part.
	Rs. A. P.	Rs. A. P.
46. NOTE OR MEMO. RANDUM or entry made in any book, or written on a separate paper, whereby any account, debt or de- mand, or any part of any account, debt or demand, therein speci- fied and exceeding twenty rupees is ac- knowledged to have been balanced or to be due	One anna.	
47. NOTICE OF PRO- TEST BY THE MASTER OR OWNER OF A SHIP	Eight annas.	
48. PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVEN- TION, or for the ex- tension of the term of the exclusive pri- vilege of making or using or selling such invention in India ...	One hundred rupees.	
49. POLICY OF IN- SURANCE. <i>See Exemption, Schedule II, (No. 10).</i>	<p>(a.) In the case of Sea insurance— When the amount in- sured does not ex- ceed 1,000 0 4 0 0 2 0</p> <p>And for every further sum of Rs. 1,000 or part thereof in ex- cess of 1,000 0 4 0 0 2 0</p> <p>(b.) In the case of any other insurance— When the amount in- sured does not ex- ceed 1,000 0 6 0 0 3 0</p> <p>And for every further sum of Rs. 1,000 or part thereof in ex- cess of 1,000 0 6 0 0 3 0</p>	<p>Rs. A. P.</p> <p>0 4 0 0 2 0</p> <p>0 4 0 0 2 0</p> <p>0 6 0 0 3 0</p> <p>0 6 0 0 3 0</p>
50. POWER OF ATTOR- NEY, not being a PROXY chargeable under No. 51.	<p>(a.) When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single trans- action</p> <p>(b.) When authorizing a person to act in a single transac- tion other than that men- tioned in (a)</p> <p>(c.) When authorizing a person to act in more than one transaction or gen- erally</p>	<p>Eight annas.</p> <p>One rupee.</p> <p>Five rupees.</p>

Description of Instrument.	Proper Stamp-duty.
PROMISSORY NOTE PROTEST ... <i>(See Bill of Exchange (No 10))</i> <i>(See Notarial Act (No. 44))</i>	
51. PROXY empowering any person to vote at any one meeting of— (a.) Members of a Company whose stock or funds is or are divided into shares and transfer- able : (b.) Municipal Commis- sioners : (c.) Proprietors, Members or Contributors to the funds of any Institu- tion ...	One anna.
52. RECEIPT FOR ANY AMOUNT OR VALUE EXCEED- ING TWENTY RUPEES ...	One anna.
<i>See Exemption, Schedule II (No. 11).</i>	
	Rs.
53. RE-CONVEYANCE OF MORTGAGED PROPERTY in the possession of the mortgagee ...	<p>(a.) If the consideration for which the property was mortgaged does not exceed ... 1,000</p> <p>(b.) In any other case ...</p>
	<p>The same duty as a Convey- ance (No. 19) for the amount of such consider- ation.</p> <p>Ten rupees.</p>
54. RELEASE, that is to say, any instrument whereby a person ren- ounces a claim upon another person or against any specified property ...	<p>(a.) If the amount of the claim does not exceed 1,000</p> <p>(b.) In any other case ...</p>
	<p>The same duty as a Bond (No. 12) for such amount.</p> <p>Five rupees.</p>
RESPONDENTIA- BOND ... <i>(See Mortgage-deed No. 43.)</i>	
55. BEVOCATION OF ANY USE OR TRUST of or concerning any property by any instrument (OTHER THAN A WILL) ...	Ten rupees.
56. SETTLEMENT ...	The same duty as a Bond (No. 12) for a sum equal to the amount or value of the property settled as ex- pressed in such settlement.
57. SHIPPING ORDER for or relating to the conveyance of goods on board of any ves- sel ...	One anna.
58. SURRENDER OF LEASE ... <i>See Exemption, Schedule II (No. 12).</i>	<p>(a.) When the duty payable on the lease does not exceed eight annas ...</p> <p>(b.) In any other case ...</p>
	<p>The same duty as is payable on the lease.</p> <p>Five rupees.</p>

	Description of Instrument.	Proper Stamp-duty.
	(a.) Of any share in a Company or Association ...	One-quarter of the duty payable on a Conveyance (No. 19).
	(b.) Of any interest secured by a Bond, Lease, Mortgage-deed or Policy of Insurance—	
	1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed Rs. 1,000 ...	The same duty as is payable on such Bond, Lease, Mortgage-deed or Policy of Insurance.
	2. In any other case ...	Five rupees.
	(c.) Of any property under the Administrator General's Act (II of 1874), section 31 ...	Ten rupees.
	(d.) Of any property belonging to any trust from one trustee to another trustee and without consideration ...	Five rupees.
59. TRANSFER <i>See Exemption, Schedule II (No. 18, (c) and (d)).</i>		
60. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named for his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be ...		Four annas.

SCHEDULE II.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. Advocate—enrolment of—in any High Court when he has previously been enrolled in another High Court.
2. Affidavit when made—
 - (a) as a condition of enlistment under the Indian Articles of War;
 - (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
 - (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.
3. Agreement or memorandum of agreement—
 - (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 45 of schedule I;
 - (b) or contract for service in British Burma under the Chief Commissioner of that province entered into between natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner;
 - (c) made by raiyats for the cultivation of the poppy for Government;
 - (d) made in the form of tenders to the Government of India for or relating to any loan;
 - (e) made regarding the occupancy of land denoted by a survey number, and the payment of revenue therefor under Bombay Act I of 1865;
 - (f) made under the European Vagrancy Act, 1874, section 17.

4. Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.
5. Assignment of copyright by entry made under Act No. XX of 1847, section 6.
6. Bond when executed by—
 - (a) the sureties of middlemen (lambardars or khattadars) taking advances for the cultivation of the poppy for Government;
 - (b) headmen nominated under rules framed in accordance with Bengal Act III of 1870, section 90, for the due performance of their duties under that Act;
 - (c) any person for the purpose of guaranteeing that the local income derived from private subscriptions of a charitable dispensary or hospital shall not be less than a specified sum per mensem.
7. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
8. Instruments—
 - (a) executed by persons taking advances under the Land Improvement Act, XXVI of 1871, or by their sureties, as security for the re-payment of such advances;
 - (b) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money received by virtue thereof;
 - (c) of apprenticeship by which a person is apprenticed by or at the charge of any public charity.
9. Leases and Counterparts—
 - (a) Leases of fisheries granted under the Burma Fisheries Act, VII of 1875;
 - (b) Lease, patta, kubuliyat or other undertaking to cultivate, occupy or pay rent for land granted to or by a cultivator without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the annual rent reserved does not exceed Rs. 100.
 - (c) Counterpart of any lease granted to a cultivator.
10. Letters—
 - (a) of cover or engagement to issue a policy of insurance : Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.
 - (b) of hypothecation accompanying a bill of exchange.
11. Receipt—
 - (a) endorsed on or contained in any instrument duly stamped, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;
 - (b) for any gratuitous payment of money;
 - (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Madras and Bombay) of inam lands;
 - (d) for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity;
 - (e) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;
 - (f) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said armies, and serving in such capacity;
 - (g) given for money or securities for money deposited in any bank, or in the hands of any banker or person carrying on the business of banking to be accounted for : Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for ; Provided further, that this exemption shall not extend to a receipt or acknowledgement for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.
12. Surrender of lease executed by a cultivator when such lease is exempted from duty.
13. Transfers by endorsement—
 - (a) of a bill of exchange, cheque or promissory note ;

- (b) of a bill of lading;
- (c) of a policy of insurance;
- (d) of mortgages of rates and taxes authorized by any Municipal Act for the time being in force in the town of Bombay;
- (e) of securities of the Government of India;
- (f) of a warrant for goods (No. 60 of Schedule I).

General Exemption.

14. Any instrument executed by, or in favour of Government in cases where, but for this exemption, the Government would be liable to pay the stamp-duty chargeable in respect of such instrument.

SCHEDULE III.

ACTS REPEALED.

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ...	Copyright	In section five, the words "without being subject to any stamp or duty."
X of 1866 ...	The Indian Companies Act...	In section eleven, the words "shall bear the same stamp as if it were a deed, and"
XVIII of 1869 ...	The General Stamp Act ...	In section sixteen, the words "they shall bear the same stamp as if it were contained in a deed."
XIX of 1873 ...	The North-Western Provinces Land Revenue Act, 1873.	The whole.
II of 1874 ...	The Administrator-General's Act.	In section one hundred and eighty-three, the words "stamped or."
IX of 1874 ...	The European Vagrancy Act	In section thirty-one, the words "bearing a stamp of ten rupees and."
XV of 1876 ...	Bombay Municipal Debentures	In section seventeen, the words "may be on unstamped paper and."
		In section two, the words "and no such indorsement shall be chargeable with any stamp-duty."

D. FITZPATRICK,

Secy. to the Govt. of India,
Legislative Department.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th September 1878:—

No. 6 of 1878.

A Bill to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).

WHEREAS by Act No. IX of 1878 (for the better control of Publications in Oriental languages),

Preamble. section five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local

Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer; and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in respect of such newspaper, deliver to the Magistrate of the district, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso heretofore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows:—

1. The following portions of the said Act are repealed (that is to say):
Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 8 and 9. sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

STATEMENT OF OBJECTS AND REASONS.

In his despatch dated the 31st May 1878, the Secretary of State in Council conveyed the sanction of Her Majesty's Government to the Vernacular Press Act. But with reference to the provisions of the Act under which a publisher may undertake to submit a proof of his newspaper to the Local Government before publishing the same, he requested that the Governor-General in Council would refrain from putting this part of the Act into operation, taking power by fresh legislation to suspend or abandon it if this was deemed necessary. After a careful consideration of the frame of the Act, fresh legislation has been deemed necessary to carry out the wishes of Her Majesty's Government, and accordingly the present Bill has been prepared, by which the enactments relating to the provisions noticed by the Secretary of State's despatch are repealed.

SIMLA:

The 2nd September 1878. } A. J. ARBUTHNOT.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, OCTOBER 16, 1878.

PART VI.

Bill of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 2nd October 1878, and was referred to a Select Committee:—

No. 7 of 1878.

A Bill to define and amend the law relating to alluvion, islands and abandoned river-beds.

Whereas it is expedient to define and amend the law relating to alluvion, islands and abandoned river-beds; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The Indian Alluvion Act, 1879."

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force at once.

2. The Acts, Regulation and Rules mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column. References to the Regulation and Rules so repealed, in enactments passed subsequently thereto, shall be read as if made to this Act.

Interpretation clause.

3. In this Act—
"island" includes land arising in a river or lake, submerged in the wet season and visible only in the dry season; but it excludes land arising in

tidal rivers, tidal lakes or the sea, submerged by the flow of ordinary tides;

"thread of the stream" means (a) the middle line of the main-stream during the dry season, or (b) the middle line between what are the shores on each side when the water is at its average height, neither swollen by flood, nor shrunk by drought, or (c) the middle line of the particular channel in which the island referred to arises;

"owner" means, in the case of a bank or shore held on the raiyatwari tenure, the Crown; in the case of a bank or shore forming part of land situate in the Presidency of Bonibay and wholly or partially exempt from the payment of land-revenue, or held under a grant or lease fixing the Government demand in respect thereof in perpetuity, the holder of such land; and in the case of a bank or shore held by a village community in the Panjab, such community;

"sea" includes bay, inlet, creek and arm of the sea;

and a channel is said to be "fordable" when it does not exceed five feet in depth in the dry season and throughout the twenty-four hours.

II.—Alluvion.

4. Where, from natural causes, land forms gradually on the bank of a river or off the shore of the sea, of a lake, or of an island, either by accumulation of material or by recession of the river, sea or lake, the owner of the bank or shore shall be entitled to the land so formed:

Provided that, where the land forms on a site of which a private person is proved to be the owner, such person is entitled to the land so formed.

III.—Islands.

5. Where an island is formed, from natural Right to islands where causes, in a river, the sea channel is not fordable, or a lake, either by accumulation of material or by recession of the river, sea or lake, if when the island is first formed, the channel between the bank or shore and such island is not fordable at any point, the Crown is entitled to such island.

Provided that, where the island is formed on a site of which a private person is proved to be the owner, such person is entitled to the island.

6. If, when an island is first formed as aforesaid in a river, the sea or a lake, the channel between the bank or shore and such island is fordable at any point, the following rules shall take effect (namely):

(a) Where the island is formed in the sea or a lake, the owners of the nearest shore are severally entitled to the island in proportion to the frontage which they respectively have on the sea or lake opposite the island.

(b) Where the island is formed in a river and is wholly on one side of what was the thread of the stream immediately before the formation, the owners of the bank on that side are severally entitled to the island in proportion to the frontage which they respectively have on the river opposite the island.

(c) Where the island is formed in a river and is partly on one side and partly on the other of what was the thread of the stream immediately before the formation, the island is supposed to be divided by such thread, and the owners of the banks are severally entitled to the division opposite their banks in proportion to the frontage which they respectively have on the river opposite the island.

(d) Provided that, where the island is formed on a site of which a private person is proved to be the owner, such person is entitled to the island.

Explanation.—“Frontage” means the right line connecting the corners of each holding where they strike the sea, lake or river, and the frontage is “opposite” the island when a perpendicular erected at any point thereof, in the plane of the sea, lake or river, intersects the island.

7. If a river in forming a new arm divides and surrounds land belonging to the owner of the bank, and thereby forms an island, such owner is entitled to the island.

IV.—Abandoned River-beds.

8. If a river, whether navigable or not, suddenly forms a new bed, abandoning its ancient bed, the ancient bed is supposed to be divided by what was the thread of the stream immediately before the abandonment, and the owners of the ancient banks are severally entitled to the division opposite their banks in proportion to the frontage which they respectively have on the ancient bed:

Provided that when the ancient bed is proved to have been, immediately before the abandonment, the property of the Crown or of a private person, it shall continue to be the property of the Crown or of such person, as the case may be.

V.—Miscellaneous.

9. The Local Government may, from time to times, declare, with reference to any river, or any part of any river,—

(a) what shall be deemed to be, for the purposes of this Act, the “main-stream” and the “dry season;” and

(b) which of the said definitions of “thread of the stream” shall be deemed to be in force.

Every such declaration shall be published in the official Gazette, and shall thenceforth have the force of law.

In the absence of a declaration under clause (b) as to any river or part thereof, the first of the said definitions of “thread of the stream” shall be deemed to be in force with reference to such river or part.

10. Nothing herein contained shall—

(a) affect any law relating to the assessment of land-revenue or to the enhancement or abatement of rent; or

(b) confer on any owner of a bank or shore in respect of which he is hereby declared to be entitled to alluvial land, to an island or to an abandoned river-bed any title to such land, island or river-bed better than that which he has to the bank or shore; or

(c) enlarge any holding granted by Government, the area of which has been fixed by any sanad or other document executed under the authority of Government; or

(d) authorize any acts of private persons done in order to divert currents or cause accretions; or

(e) authorize any encroachments by private persons on the beds or channels of navigable rivers; or

(f) prevent any officer of Government duly empowered in this behalf from removing obstacles which appear to him to interfere with the safe and customary navigation of such rivers, or which obstruct the passage of boats by tracking on the banks of such rivers or otherwise; or

(g) prevent any officer of Government duly empowered in this behalf from regulating the direction and flow of such rivers and the preservation and distribution of their waters.

And nothing herein contained shall affect any local usage. clear, definite and immemo-rial local usage respecting the right to alluvial land, islands or abandoned river-beds, but (except in the cases provided for by the Panjab Land-Revenue Act, 1871, section

16) the burden of proving such usage shall lie on the person alleging it.

11. All land and islands formed, and all river-beds abandoned, as mentioned respectively in sections four, five and eight, and not vesting under any of the provisions hereinbefore contained, shall vest in the Crown.

THE SCHEDULE.

(a). ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
XV of 1872	Punjab Laws Act	So much as relates to Bengal Regulation XI of 1825.
XX of 1875	Central Provinces Laws Act	Ditto.
XVIII of 1878	Qash Laws Act	Ditto.

(b). BENGAL REGULATION.

Number and year.	Subject.	Extent of repeal.
XI of 1826	Alluvion	The whole.

(c). BENGAL ACT.

Number and year.	Subject.	Extent of repeal.
IV of 1868	Amending Act IX of 1867	Sections 2 and 4.

(d). RULES.

Date.	Subject.	Extent of repeal.
23rd May 1862	Allusion and Diluvion in Month.	Paragraphs 1, 2, 3, 4, 5, and 30.

STATEMENT OF OBJECTS AND REASONS.

This Bill is intended to form a chapter of the Indian Civil Code, and its object is to state, in a concise, accurate, and accessible form, the law relating to the ownership of alluvial lands, islands, and abandoned river-beds. In Madras, Bombay, and Burma there is no statutory law on the subject: in Sindh there are only some executive rules which are held to have the force of law: in the rest of British India the law is contained partly in legal text-books, partly in the Bengal Regulation XI of 1825, and the Bengal Act IV of 1868, sections 2 and 4, but chiefly in the numerous decisions of the High Courts and the Judicial Committee of the Privy Council with which the former enactment is encrusted.

Regulation XI of 1825 provides rules for land gained from a river or the sea by gradual accession; for avulsion; for islands formed in navigable rivers and the sea; for islands formed in "small and shallow rivers, the beds of which with the jolkar [or] right of fishery may have been heretofore [i.e., before 26th May 1825] recognised as the property of individuals." But it does not provide for the case when an alluvial deposit takes place on a site of which, though it has been submerged, the ownership is ascertained. It declares that an island formed in a navigable river belongs to the adjoining proprietor or to the Crown, according as the channel between it and the adjacent land is fordable or unfordable. But it does not define "fordable;" nor state the time with reference to which the question of fordability or non-fordability is to be decided, nor show when an island in a tidal river or the sea can be said to be formed. It declares that an island formed in a navigable river shall, where the channel is fordable, be an accession to the land "of the person or persons whose estate or estates may be most contiguous to it." But this does not, apparently, provide for cases where the island is partly on one side and partly on the other of the thread of the stream, nor for cases where there are several riparian owners, and the island cannot be said to be nearer to the property of one than to that of another.

The Bill attempts to supply these defects as follows:—

It declares, in accordance with the decision of the Judicial Committee in *Lopez v. Moddus Thakur*, that when land forms on a site of which a private person is proved to be the owner, such person is entitled to the land so formed. It declares that a channel is "fordable" when it does not exceed five feet in depth in the dry season and throughout the twenty-four hours; and when a channel which is not fordable when the island appears becomes fordable afterwards, it fixes the first appearance of the island as the date with reference to which the question of fordability or non-fordability is to be determined. The subsequent junction of the island to the mainland will thus not affect the right of the crown. Lastly, it includes in the term "island" land arising in a river, submerged in the wet season and visible only in the dry, but excludes from that term land arising in a tidal river, or the sea which is submerged by the flow of ordinary tides.

As regards the rights of riparian owners to islands, the Bill applies the same rules to an island formed in the sea, a lake or a navigable river, when the channel between it and the adjacent land is fordable at any point, and to an island formed in a river which is not navigable. These rules are as follows:—

- "Where the island is formed in the sea or a lake, the owners of the nearest shore are severally entitled to the island in proportion to the frontage which they respectively have on the sea or lake opposite the island."

- "Where the island is formed in a river and is wholly on one side of what was the thread of the stream immediately before the formation, the owners of the bank on that side are severally entitled to the island in proportion to the frontage which they respectively have on the river opposite the island."

"Where the island is formed in a river and is partly on one side and partly on the other of which was the thread of the stream immediately before the formation, the island is supposed to be divided by such thread, and the owners of the banks are severally entitled to the division opposite their banks in proportion to the frontage which they respectively have on the river opposite the island."

And as the same definition of "thread of the stream" will not suit all the rivers in British India, or even all the parts of the same river, three definitions of this expression are given, and the Local Governments are empowered to declare which of them shall in each case be applicable.

The regulation is also defective in not providing for the case of what Roman lawyers termed *agri limitati*. When land is granted by the State in a plot with a specified area, and such land is enlarged by alluvion, the increment should not become the property of the owner of the plot. The Bill (section 10, clause (e)) contains a provision to this effect, which, it is believed, will be especially useful in Bombay.

When a river suddenly forms a new course, abandoning its ancient bed, the Bill declares that the owners of the ancient banks are entitled to the ancient bed in proportion to their respective frontages. This is in accordance with the existing law (Suth. W. R., 1864, p. 103), and it seems less likely to encourage litigation than would be the provision (found in some systems) that the owners of the land newly occupied shall take the ancient bed, each in proportion to the land of which he has been deprived.

Where a bank or shore is held on raiyatwari tenure, the Crown is, for the purposes of the Bill, to be deemed the riparian owner. The effect will be, in Madras and Burma, to continue the present practice, according to which the Government is, as a rule, entitled to alluvial lands and to islands arising in rivers. In the Bombay Presidency, where a bank or shore is wholly or partially exempt from revenue, or is held under a grant or lease fixing the Government demand in perpetuity, the holder will be deemed the riparian owner.

The Bill advisedly leaves untouched the law relating to the assessment of alluvial lands and lands diminished by diluvion, to the rent payable in respect of such land, and to the rights of mortgagees and lessees to alluvial increments to the lands comprised in their mortgages and leases. These matters, it is thought, are or may be more fitly provided for by special enactments. The Bill is also silent as to avulsion, an event which, though provided for in Bengal Regulation XI of 1825, is said never to occur in any part of British India.

WHITBY STOKES.

SIMLA, September 6th, 1878.

D. FITZPATRICK,
*Secy. to the Govt. of India,
Legislative Department.*



The Calcutta Gazette.

WEDNESDAY, OCTOBER 30, 1878.

PART VI.

Bill of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 16th October 1878, and was referred to a Select Committee :—

No. 9 of 1878.

A Bill to authorize the destruction of Useless Records in Courts in British India.

Whereas it is expedient to empower the High Courts throughout British India to destroy or otherwise dispose of useless records, books, and papers belonging to or being in such High Courts, or in the Courts subordinate thereto; It is hereby enacted as follows :—

1. This Act may be called "The Destruction of Records Act, 1878." at Short title.

Local extent. Similar power to High Courts at Fort William, Madras, and Bombay may respectively from time to time make rules respecting the disposal of documents in Insolvency Courts.

Commencement. records, books, and papers belonging to or being in the custody of the Courts for the relief of Insolvent Debtors held under the provisions of the eleventh and twelfth of Victoria, chapter twenty-one, in the town of Calcutta, Madras, and Bombay.

2. Bombay Act No. VI of 1865 (*to authorize the Destruction of Useless Records in certain Courts of the Bombay Presidency*) and the last twenty-eight words of section eight, clause (c), of the Central Provinces Laws Act, 1875, shall be repealed.

In section thirty-nine, clause (e), of the Oudh Laws Act, 1876, between the word "such" and the word "records" the word "revenue" shall be inserted.

3. The High Court may, from time to time, make rules respecting the disposal, by destruction or otherwise, of such records,

books, and papers belonging to or being in the custody of such High Court, or the Court subordinate thereto, as the High Court may consider useless or unworthy of being permanently preserved.

So far as regards his own Court and the Court of Small Causes in Rangoon, the Recorder of Rangoon shall, for the purposes of this section, be deemed to be a High Court.

4. The High Courts of Judicature at Fort William, Madras, and Bom-

bay may respectively from time to time make rules respecting the disposal of records, books, and papers belonging to or being in the custody of the Courts for the relief of Insolvent Debtors held under the provisions of the eleventh and twelfth of Victoria, chapter twenty-one, in the town of Calcutta, Madras, and Bombay.

5. All rules made under this Act shall be submitted for sanction to the Local Government and, on receiving such sanction, shall be published in the official Gazette, and shall thereupon have the force of law.

All files and orders hitherto made which would have been valid had they been made under this Act shall be deemed to have had the force of law from the date on which they were made, and shall continue to have such force until they are rescinded by rules made under this

^{Validation of documents}
^{Bar of suits.}
Act; and no suit or other proceeding shall be maintained or continued against any person for the disposal by destruction or otherwise of any records, books, or papers, in accordance with any such rules or orders.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill (which owes its origin to a difficulty felt in the High Court at Bombay) is to give the various High Courts power to dispose of the masses of useless records which, from day to day, are accumulating in these Courts and in the Courts subordinate to them. Legislation is necessary to give this power, as the documents proposed to be destroyed are, in some cases at all events, private property. The various local legislatures might no doubt provide for the Courts

within their territories respectively, but as there would still remain certain Provinces for which none of those legislatures could provide, and as it seems desirable to have one general law applicable to the whole of India, the Government of India have taken the subject into their own hands.

In addition to the power given to the High Courts to make rules for themselves and the Courts subordinate to them, the High Courts at Calcutta, Madras, and Bombay, have been empowered to make rules in the case of the Courts for the relief of Insolvent Debtors in these towns respectively; for the latter Courts, ~~are~~ present constituted, are neither divisions of the High Courts nor Courts subordinate to the High Courts, though presided over by Judges of the High Court, and subject to rules and regulations made by that Court.

WHITLEY STOKES.

SIMLA, the 20th September 1878.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 20, 1878.

PART VI.

Bill of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 6th November 1878, and was referred to a Select Committee:—

No. 10 of 1878.

A Bill to amend the Pleaders, Mukhtars and Revenue Agents Act, 1865.

Whereas it is expedient to empower certain Local Governments to extend to the territories administered by them respectively such portions of the Pleaders, Mukhtars and Revenue Agents Act, 1865, as the said Local Governments may think fit, and for that purpose to amend the said Act in manner as hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called "The Pleaders, Mukhtars and Revenue Agents Act, 1878;" and it shall come into force at once.

2. To the definition of "Local Government" in section 2 of the said Act the words "and includes a Chief Commissioner" shall be added.

3. For the last twenty-eight words of section 47 of the said Act the following shall be substituted:— "and any other Local Government may, from time to time, by notification in the official Gazette, extend all or any of the provisions of this Act to all or any of the territories for the time being under its administration."

4. For section 48 of the said Act the following section shall be substituted:—

"48. On and from the date on which any of the provisions of this Act are extended to any territory under section forty-seven, so much of the enactments in force in such territory as is inconsistent with any of the provisions so extended shall be repealed."

STATEMENT OF OBJECTS AND REASONS.

Section 47 of Act XX of 1865 (*an Act to amend the law relating to Pleaders and Mukhtars*) provides that the Act shall take effect in the Lower Provinces and North-Western Provinces of Bengal on the 1st January 1866, "and may be extended by any other Local Government to its own territories by notification" at any time. But there is no provision empowering a Local Government to extend a portion of the Act to its territories. The Government of Madras now desires to extend the Act to its territories, omitting the provisions relating to Agents in proceedings before the Revenue authorities; and as it appears expedient to the Government of India that Local Governments should have power to extend to all or any portion of their territories such portion of the Act as they may think fit, the present Bill has been prepared to confer that power on them.

SIMLA; 12th October 1878. } WHITLEY STOKES.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.